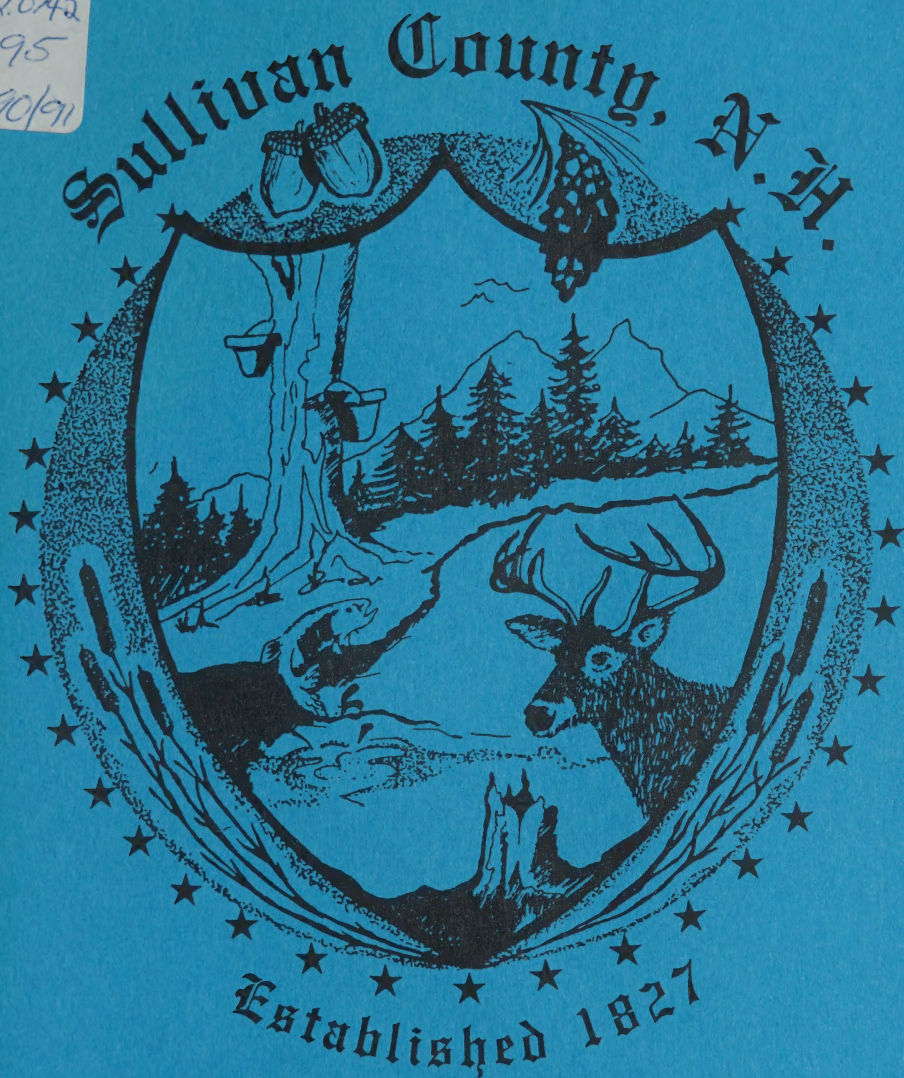


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1990/91



Fiscal Year '91

(January 1, 1990 - June 30, 1991)

ANNUAL REPORTS

Annual Reports

of the Commissioners, Treasurer
and other County Officials



SULLIVAN COUNTY
NEW HAMPSHIRE

DEDICATION

Fiscal Year 1991

SULLIVAN COUNTY ANNUAL REPORT

The Fiscal Year 1991 County Report is dedicated to former County Commissioner Glenn Bascom.



Mr. Bascom was born in Langdon, N.H. in 1896 where he lived until moving to Acworth in 1927. Mr. Bascom has been a member of the Acworth School Board, a State Representative and held the position of Sullivan County Commissioner for 10 years. He was instrumental in the construction of the Stearns Building at the Sullivan County Nursing Home. Mr. Bascom has been an active member of the N. H. Farm Bureau for over 70 years.

Sullivan County has been very fortunate to have a person of this caliber representing them throughout the years.

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COUNTY OFFICERS

COMMISSIONERS*

1990

Anthony Maiola, Chairman	District # 2
Omer C. Ahern, Jr., Vice Chairman	District # 3
Donald B. Fontaine, Clerk	District # 1

1991

Donald B. Fontaine, Vice Chairman	District # 1
Frank A. MacConnell, Jr., Clerk	District # 2
Omer C. Ahern, Jr., Chairman	District # 3

BUSINESS MANAGER

Robert Hemenway Newport

COUNTY COORDINATOR

Catherine Thurston Newport

TREASURER*

Peter R. Lovely Newport

ATTORNEY*

Marc Hathaway Newport

CLERK OF SUPERIOR COURT

Peter Wolfe Newport

JUDGE OF PROBATE

Harry V. Spanos Newport

REGISTRAR OF PROBATE*

Diane M. Davis Newport

REGISTRAR OF DEEDS*

Sharron A. King Newport

SHERIFF*

Arnold Greenleaf Newport

MEDICAL REFEREE

Warren L. Franz, M.D. Newport

* Elected Officials

DEPUTY SHERIFFS

William J. Ball, Newport	Elroy Rock, Langdon
David E. Tucker, Enfield	Charles E. Come, Claremont
Walter D. Coons, Charlestown	Albert A. Gobin, Newport
Domenic Ricciotti, Sunapee	Paul L. Braley, Washington
Doris H. Hale, Claremont	Frederick J. Domini, Charlestown
Kenneth R. Ranney, Claremont	
Clayton B. Phillips, Newport	
Barbara E. Sprague, Weathersfield, VT.	

COMMISSIONERS OFFICE

Sherrie Curtis	Human Service Administrator
Robert A. Hemenway	Business Manager
Sherry Jones	Payroll Clerk
James Laplante	Purchasing Agent
Maureen Smith	Secretary/Receptionist p/t
Catherine Thurston	County Coordinator
Doireann H. Violette	Accounts Payable Clerk p/t

CUSTODIAN

Darlene Smead (to March 1991)	Newport
Arthur Porter (from March 1991)	Sunapee

COUNTY ATTORNEY OFFICE

Brenda Carney	Secretary
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REGISTRY OF DEEDS OFFICE

Karen Rossiter	Deputy Registrar
Chaunee Baker	Clerk
Judy Christensen	Clerk
Tammy Quimby	Clerk

SHERIFFS OFFICE

Doris Hale
Barbara Sprague

Administrative Secretary
Secretary

SUPERINTENDENT & ADMINISTRATOR
OF COUNTY HOME AND NURSING HOSPITAL

Robert Lawrence (to April 1991)
Robert Hemenway - Acting (from April 1991)
Richard Breed, Assistant Administrator

SUPERINTENDENT OF DEPARTMENT OF CORRECTIONS

Sandra LaPointe

MEDICAL STAFF

Richard Hutchins, Medical Director (to August 1990)
Lawrence Schissel, Medical Director (from August 1990)
Linda Cooney, Director Nursing Services (to September 1990)
Betty Fay, (from October 1990)

**1990
SULLIVAN COUNTY CONVENTION**

Thomas A. Behrens, Sunapee	Ted Lucier, Claremont
Peter H. Burling, Cornish	Kenneth M. MacAskill, Claremont
Irene C. Domini, Charlestown	John A. Middleton, Claremont
Gordon B. Flint, Newport	Kurt A. Normandin, Claremont
Jane A. Harland, Newport	Fredrik Peyron, Newport
Keith L. Hinrichsen, Charlestown	Beverly T. Rodeschin, Newport
Richard H. Krueger, Claremont	Merle W. Schotanus, Grantham
Carol M. Stamatakis, Lempster	

EXECUTIVE COMMITTEE

Thomas A. Behrens, Chairman	Sunapee
Irene C. Domini	Charlestown
Keith L. Hinrichsen	Charlestown
Kenneth M. MacAskill	Claremont
John A. Middleton	Claremont
Beverly T. Rodeschin	Newport
Carol M. Stamatakis	Lempster

1991

SULLIVAN COUNTY CONVENTION

David C. Allison, Cornish	John A. Middleton, Claremont
Thomas A. Behrens, Sunapee	Fredrik Peyron, Newport
Peter H. Burling, Cornish	Robert H. Porter, Claremont
Irene C. Domini, Charlestown	Beverly T. Rodeschin, Newport
Gordon B. Flint, Newport	Merle W. Schotanus, Grantham
Jane A. Harland, Claremont	Carol M. Stamatakis, Lempster
Richard H. Krueger, Claremont	Michael Tetu, Claremont
Eric Lindblade, Charlestown	Robert R. Walsh, Claremont

EXECUTIVE COMMITTEE

Gordon B. Flint, Chairman
Peter H. Burling
Eric Lindblade
John A. Middleton
Fredrik Peyron
Beverly Rodeschin

**SULLIVAN COUNTY EXECUTIVE COMMITTEE
MEETING OF JANUARY 9, 1990**

Meeting called to order at 1:25 PM. Rep. Behrens moved that the County Treasurer be authorized to borrow \$5,000,000 in anticipation of taxes. Motion seconded by Rep. Domini. Motion passed unanimously. Meeting adjourned at 1:40 PM.

Submitted by,
/s/ Richard H. Krueger
Sullivan County Clerk

ADDENDUM: March 5, 1990 Annual Convention Minutes for Sullivan County

The bottom line of the 18 month Sullivan County budget should be a total of \$19,023,434 instead of amount of \$18,043,434 as stated in the original minutes of that meeting. The Capital Bond line item should have been included in the total and was omitted in error.

This represents a total of \$6,471,394 to be raised by County Tax for FY91.

/s/Richard H. Krueger, Clerk
Sullivan County Delegation

SULLIVAN COUNTY DELEGATION CONVENTION March 5, 1990

Convention called to order at 2:05 PM by Chairman Rep. Schotanus.

Rep. Behrens moved that the bottom line of the 18-month budget be \$18,043,434.00, second by Rep. MacAskill. Rep. Behrens moved that the County Commissioners and Treasurer be authorized to borrow 1.3 million dollars to be payable in fiscal years 1991 and 92 to finance the change of the County fiscal year. Second by Rep. Hinrichsen. Roll call vote: Reps. Behrens, yes; Burling, yes; Domini, yes; Flint, yes; Harland, yes; Hinrichsen, yes; Krueger, yes; MacAskill, yes; Middleton, yes; Normandin, yes; Peyron, yes; Rodeschin, yes; Stamatakis, yes. Motion passed 13 to 0.

Rep. Behrens moved to authorize the County Commissioners and Treasurer to bond the sum of \$980,000 for capital improvements for a period of ten years and to sign any and all documents pertaining thereto. Second by Rep. Burling. Roll call vote: Reps. Behrens, yes; Burling, yes; Domini, yes; Flint, yes; Harland, yes; Hinrichsen, yes; Krueger, yes; MacAskill, yes; Middleton, yes; Normandin, yes; Peyron, yes; Rodeschin, yes; Stamatakis, yes. Motion passed 13 to 0.

Chairman stated that we will now return to the original motion. Rep. Burling moved to increase the amount shown for CAP funds from \$130,000 to \$260,780, and on the Economic Development Agent line, reduce it from \$80,000 to zero. This amendment will increase the bottom line by \$50,000. Second by Rep. Harland. Rep. Domini moved the question. Roll call vote: Reps. Behrens, yes; Burling, yes; Domini, no; Flint, no; Harland, yes; Hinrichsen, no; Krueger, no; MacAskill, no; Middleton, no; Normandin, no; Peyron, yes; Rodeschin, no; Stamatakis, yes. Motion failed 8 to 5.

Rep. Burling moved to amend the CAP funds of \$130,780 by adding \$50,000 to make it \$180,780. Second by Rep. Harland. Roll call vote: Reps. Stamatakis, yes; Rodeschin, no; Normandin, no; Middleton, no; MacAskill, no; Krueger, no; Harland, yes; Hinrichsen, no; Flint, yes; Domini, yes; Behrens, no; Burling, yes; Peyron, no. Motion failed 8 to 5.

Chairman Rep. Schotanus stated that the bottom line of the budget is \$18,043,434 and open to further amendment.

Rep. Normandin moved that the CAP program established by the delegation in July, 1989 be abolished and that the grant agencies that have applied for CAP funds to be included in this budget be funded on a level funded basis. Rep. Normandin asked to restructure his motion and the chairman granted it. Rep. Normandin moved to eliminate the CAP program and to fund the programs at the following: \$12,900 for Sullivan County Rehab, \$21,600 for CYA, \$21,600 for Women's Supportive Service, \$16,200 for the Crisis Center, \$10,800 for County Coach, \$43,200 for Valley Homecare, \$4,480 for Meals on Wheels, which is a total of \$130,780. Second by Rep. Middleton. Roll call vote: Reps. Behrens, passes; Domini no; Flint, yes; Hinrichsen, no; Harland, no; Krueger, no; MacAskill, no; Middleton, no; Peyron, no; Rodeschin, no; Stamatakis, no; Burling, no; Normandin, no; Behrens, no. Motion fails 11 to 2.

Rep. Peyron moves that the CAP program be increased to \$180,780, an increase of \$50,000, and that \$50,000 come from the Sullivan County Economic Development Agent, thus decrease the \$80,000 to \$30,000. Second by Rep. Stamatakis.

Rep. Behrens wishes to amend the motion on the floor by moving to so suspend the policy of the CAP committee and that the review committee be composed of 5 members from the delegation appointed by the Personnel Committee. Second by Rep. Peyron. Roll call vote: Reps. Stamatakis, yes; Rodeschin, no; Peyron, yes; Normandin, yes; Middleton, no; MacAskill, no; Krueger, no; Hinrichsen, yes; Harland, no; Flint, no; Domini, no; Burling, yes; Behrens, yes. The amendment fails 7 to 6.

Roll call vote on Rep. Peyron's original motion. Reps. Behrens, yes; Burling, no; Domini, no; Flint, no; Harland, no; Hinrichsen, no; Krueger, no; MacAskill, no; Middleton, no; Normandin, no; Peyron, yes; Rodeschin, no; Stamatakis, yes. Motion failed 10 to 3.

Rep. Flint moves that the CAP program be eliminated period. Second by Rep. Normandin. Roll call vote: Reps. Stamatakis, yes; Rodeschin, yes; Peyron, no; Normandin, yes; Middleton, yes; MacAskill, yes; Krueger, yes; Hinrichsen, no; Harland, yes; Flint, yes; Domini, yes; Behrens, no; Burling, yes. Motion passed 10 to 3.

Rep. Burling moves that we raise and appropriate the sum of \$150,000 to fill in the gap in the CAP fund line, that we specifically do nothing with the Economic Development Agent line, which is \$80,000 and that we request the Finance Committee to allocate and appropriate such portions or all of the said \$150,780 to the various grant agencies who have applied for the County assistance in this fiscal year. Second by Rep. Domini. Roll call vote: Reps. Behrens, no; Domini, yes; Flint, yes; Harland, yes; Hinrichsen, no; Krueger, yes; MacAskill, yes; Middleton, yes; Normandin, no; Peyron, no; Burling, yes; Rodeschin, no; Stamatakis, no. Motion passed 7 to 6, without the Chairman. Chairman Rep. Schotanus votes no, thus creating a 7 to 7 tie. The motion fails.

Rep. Behrens moves that the bottom line of the budget read as \$18,043,434. Roll call vote: Reps. Stamatakis, no; Rodeschin, yes; Peyron, no; Normandin, yes; Middleton, yes; MacAskill, yes; Krueger, yes; Kinrichsen, yes; Harland, no; Flint, yes; Domini, yes; Burling, no; Behrens, yes. Motion to move the question passes 9 to 4.

The Chairman stated that the motion on the floor is to adopt the 1990-91 budget in the amount of \$18,043,434 and directed the clerk to call the roll. Reps. Behrens, yes; Domini, yes; Flint, yes; Harland, no; Hinrichsen, yes; Krueger, yes; MacAskill, yes; Middleton, yes; Normandin, yes; Peyron, no; Rodeschin, yes; Stamatakis, yes; Burling, yes. The motion passed 11 to 2. The 1990-91 budget is formally adopted at \$18,043,434.

The Chairman asked if there is any further business to come before the delegation. Rep. Normandin moves that pursuant to RSA 24:14, the County Commissioners report once each quarter to the Finance Committee the expenditures of the County as compared to the budget as voted, in such detail as determined by the Finance Committee and, that the Commissioners obtain written authority from the Finance Committee before transferring any appropriation between departments. Second by Rep. Peyron. Roll call vote: Reps. Stamatakis, no; Rodeschin, yes; Peyron, yes; Normandin, yes; Middleton, yes; MacAskill, yes; Krueger, yes; Hinrichsen, yes; Harland, yes; Flint, yes; Domini, yes; Burling, yes; Behrens, yes. Motion passed 12 to 1.

Rep. Stamatakis moved to reconsider the bottom line of the budget. Second by Rep. Harland. Roll call vote: Reps. Behrens, no; Domini, no; Flint, yes; Harland, yes; Hinrichsen, no; Krueger, no; MacAskill, no; Middleton, no; Normandin, yes; Burling, yes; Peyron, yes; Rodeschin, no; Stamatakis, yes. Motion fails 7 to 6. Chairman votes yes creating a tie. The motion fails 7 to 7.

Rep. Rodeschin moved to adjourn the convention, second by Rep. Domini. Motion passed unanimously by voice vote. Meeting adjourned at approximately 5:14 p.m.

Submitted,

/s/ Richard H. Krueger

Clerk

SULLIVAN COUNTY DELEGATION MEETING OF MARCH 27, 1990

Chairman Rep. Schotanus called the meeting to order at 3:50 p.m.

The delegation was notified of Sullivan County Bond Issue hearing on Friday, April 6, 1990 at 9:30 a.m. in Newport, NH. The Bond Issues are for Capital Expenditures of \$980,000, and \$1,300,000 for expenses relating to the change in fiscal year. Delegation will meet immediately following the hearing. The chairman stressed the necessity of a majority of the delegation attending.

Another meeting for the delegation will also be held on April 30, 1990, at 9:30 a.m. in Newport, to hear Grant Fund report requests.

Rep. Behrens advised that it may be necessary to have further meetings before April 30, 1990 regarding the grants.

The chairman adjourned the meeting at 4:10 p.m.

Rep. Normandin absent.

Submitted,

/s/ Richard H. Krueger

Clerk

SULLIVAN COUNTY DELEGATION MEETING OF APRIL 6, 1990

Chairman Rep. Schotanus called the meeting to order at 10:05 a.m. Present were Reps. Burling, Domini, Flint, Hinrichsen, Krueger, Middleton, MacAskill, Peyron, Rodeschin and Schotanus. Ten members of the fourteen member delegation are present.

Rep. Burling moved for reconsideration of our vote taken at the County Convention regarding RSA 24:14. Motion seconded by Rep. MacAskill. Vote was 5 to 4 in favor, but with the chairman voting it became a final vote of 5 to 5. Thus the motion failed. Chairman Rep. Schotanus explained his vote to cause a tie was made because we have had only one quarter of the fiscal year to evaluate the efforts of RSA 24:14.

Rep. Hinrichsen moved that \$980,000 be appropriated for land acquisition for and capital improvements to the County Home, including parking lot pavement and acquisition of equipment, and for additional County capital equipment acquisitions; and that to meet this appropriation the County Commissioners and the Treasurer are authorized to borrow \$980,000 under RSA 28 and RSA 33. Seconded by Rep. Rodeschin. Note that all members voting have a copy listing each and every item contained in the bond issue. Roll call vote taken of all members. Motion passed unanimously 10 to 0.

Rep. Hinrichsen moved that the County Commissioners and the Treasurer are authorized to borrow \$1,300,000 under RSA 31:94-d and RSA 33 to defray additional costs resulting from the adoption of the January 1, 1990-June 30, 1990 transitional accounting period. Seconded by Rep. Domini. Roll call vote taken of all members. Motion passed unanimously 10 to 0.

Chairman asked if any other business was to come before the delegation. Rep. Domini moved to adjourn, seconded by Rep. Burling. Motion passed unanimously. Meeting adjourned at 10:16 a.m.

Submitted,

/s/ Richard H. Krueger

Clerk

SULLIVAN COUNTY DELEGATION PUBLIC HEARING OF APRIL 6, 1990

Chairman Rep. Schotanus opened the public hearing at 9:30 a.m. Chairman announced that the purpose of the public hearing was for public input relative to two bond issues. To wit: Capital expenditures of \$980,000 and \$1,300,000 for expenses relating to the change in fiscal year.

The chairman offered to the public the opportunity to submit input and stated documentation detailing each bond issue was available as a handout.

The chairman asked members of the public present if they knew of anyone not now here who may be coming to give input. There being no response, the chairman stated that he would let the clock run until 10:00 a.m.

Chairman closed the public hearing at 10:00 a.m.

Submitted,

/s/ Richard H. Krueger

Clerk

**SULLIVAN COUNTY FINANCE COMMITTEE MEETING
APRIL 23, 1990**

Meeting called to order at 9:05 a.m. by the Chair. Purpose is to distribute the \$130,000 for Grant Agencies. Rep. Burling as Chair of the Human Services, stated that an additional \$45,000 was needed to fund agencies previously funded at the 12 month level for our 18 month budget. A total of 10 agencies applied which included some not funded before.

Rep. Rodeschin moved to change the request for \$23,815 for Milestones. Second by Rep. Domini. Motion passed 5 to 0.

Rep. Stamatakis moved to fund Sullivan County Rehab at zero. Second by Rep. Rodeschin. Motion passed 5 to 0.

Rep. Stamatakis moved to fund Sullivan County Nutrition at \$5,000 and Valley Homecare at \$55,000 with the provision that Valley Homecare provide a plan to the Commissioner before the money is expended. Second by Rep. Middleton. Rep. Domini abstained. Rodeschin, yes; Stamatakis, yes; Middleton, yes; Behrens, yes. Motion passed 4 to 0 with one abstention.

Rep. Behrens moves that WSS be funded at \$30,000. Second by rep. Stamatakis. Rep. Stamatakis, yes; Rodeschin, yes; Domini, yes; Middleton, no; Behrens, yes. Motion passed 4 to 1.

Rep. Middleton moves that County Coach be funded at \$10,000. Second by Rep. Domini. Rep. Rodeschin, yes; Middleton, yes; Stamatakis abstained; Domini, yes; Behrens, yes. Motion passed 4 to 0 with one abstention.

Rep. Rodeschin moved to fund CYA at \$30,000. Second by Rep. Stamatakis. Rep. Rodeschin, yes; Domini, abstention; Middleton, no; Stamatakis, yes; Behrens, yes. Motion passed 3 to 1 with one abstention.

Rep. Behrens moves to lay the Chandler House on the table for lack of funding. Second by Rep. Stamatakis. Rep. Stamatakis, yes; Rodeschin, yes; Domini, abstain; Middleton, no; Behrens, yes. Motion passed 3 to 1 with one abstention.

Rep. Behrens moves that we level fund all elected officials except for any steps that may be involved. Second by Rep. Rodeschin. This vote is required by RSA 23:7 laws of 1988. Rep. Middleton, yes; Rodeschin, yes; Stamatakis, yes; Domini, yes; Behrens, yes. Motion passed 5 to 0.

Meeting adjourned at 11:40 a.m.

Submitted by
/s/ Richard H. Krueger
Clerk, Sullivan County Delegation

COUNTY DELEGATION MEETING APRIL 30, 1990

Chairman Rep. Schotanus opened the meeting at 9:40 a.m. Purpose of the meeting is to take care of two important items. Set the salaries for elected officials in accordance with RSA 23:7 and, final decision on allocation of grant money as recommended by the Finance Committee and approved by the delegation at the March 5th convention. Also, any other business that may come before the delegation.

Rep. Behrens moved the adoption level funding of salaries for elected officials except for step increases per RSA 23:7. Second by Rep. Domini. Rep. Flint moved to amend the motion to increase the salaries of elected officials by five percent for the Business Manager and all four categories in the range. Second by Rep. Burling. Roll call. Rep. Domini, no; Harland, yes; Behrens, no; Stamatakis, no; Flint, yes; Middleton, yes; MacAskill, yes; Burling, no; Krueger, no; Rodeschin, no. Motion failed 6 to 4 Chair not voting. Roll call on main motion. Rep. Burling, yes; Rodeschin, yes; MacAskill, yes; Flint, no; Middleton, yes; Stamatakis, yes; Behrens, yes; Harland, yes; Krueger, yes; Domini, yes. Motion passed 9 to 1.

Next business is allocation of the grant money as submitted by the Finance Committee. Rep. Behrens moves the recommendation of the Finance Committee as follows: \$55,000 Connecticut Valley Home Care, \$10,000 County Coach, \$30,000 CYA, \$30,000 WSS, \$5,000 Sullivan County Nutrition, totalling \$130,000. Second by Rep. Stamatakis. Chair wishes to note that whatever changes are made to this motion must be within the bottom line of \$130,000; otherwise we will have to have a supplemental budget.

Rep. Burling moves to amend the motion by raising the amount of \$130,000 to \$175,000 by making the following allocation of funds: Rehab \$18,000, Connecticut Valley Homecare \$60,000, County Coach \$15,000, CYA \$30,000, Chandler House \$22,000, WSS \$30,000. The Chairman stated that he could not accept the motion because it changes the bottom line and would require a supplemental budget and it would require a public hearing. Therefore, Chair rules the motion out of order. Clerk noted that the motion did not receive a second to the delegation and did not challenge the Chair's ruling.

Rep. Burling moves that a six part allocation of the currently available \$130,00 as follows: Rehab \$10,500, Valley Homecare \$52,500, County Coach \$7,500, CYA \$22,500, Chandler House \$14,500, WSS \$22,500; second part of the motion is that when such time that a supplemental budget may be appropriate or required, in conducting county business, that we consider raising and appropriating an additional \$45,000 which would be distributed \$7,500 each to these agencies. Second by Rep. Domini. Vote is on first part of the Motion. Motion passed unanimously.

Now voting on the \$130,000 amendment. Rep. Domini, no; Krueger, no; Harland, yes; Behrens, no; Rodeschin, no; Stamatakis, no; Flint, no; Middleton, no; MacAskill, no; Burling, yes; Hinrichsen, no. Motion defeated 9 to 2.

Rep. Behrens moves to amend the Finance Committee motion as follows: Valley Homecare \$50,000, County Coach \$10,000, CYA \$23,000, Chandler House \$12,000, WSS \$30,000, Sullivan County Nutrition \$5,000. Footnote to Valley Homecare - no funds to be made available to the agency prior to their supplying the delegation with a new allocation formula of nursing units based on a current 1989 population breakdown for the providing towns. Second by Rep. MacAskill. Rep. Burling, yes; Rodeschin, no; MacAskill, yes; Hinrichsen, yes; Middleton, yes; Krueger, yes; Domini, yes; Behrens, yes; Flint, yes; Harland, yes; Stamatakis, yes. Motion passed 10 to 1.

Rep. Burling moved that if at such time that we take up a supplemental budget we look into further expenditures for human service agencies. Second by Rep. Domini. Rep. Burling, yes; Hinrichsen, no; MacAskill, yes; Flint, yes; Middleton, yes; Stamatakis, yes; Rodeschin, no; Behrens, yes; Harland, yes; Krueger, yes; Domini, yes. Motion passed 9 to 2.

Rep. Stamatakis moved that County Coach and Chandler House be given their money immediately rather than quarterly subject to availability of the county to provide that relative to cash flow. Second by Rep. MacAskill. Motion passed unanimously by voice vote.

The meeting is recessed at 11:55 a.m. subject to call of the Chair.

Submitted by:

/s/ Richard H. Krueger

Clerk, Sullivan County Delegation

**SULLIVAN COUNTY FINANCE COMMITTEE
EXECUTIVE MEETING
June 11, 1990**

At 10:50 a.m. Rep. Middleton moved to go into executive session under RSA 273-A for purpose of negotiation. Second by Rep. Stamatakis. Roll call vote was unanimous 5 to 0.

The Business Manager explained the elements of a tentative agreement reached with the Union. The Union membership will vote on Tuesday, June 12, 1990. Discussion ensued.

Rep. Middleton moved to adjourn at 11:55 a.m. Second by Rep. Domini. Motion passed 5 to 0.

Submitted by:

/s/ Richard H. Krueger

Clerk, Sullivan County Delegation

**SULLIVAN COUNTY FINANCE COMMITTEE
JUNE 11, 1990**

Chairman Rep. Behrens called the meeting to order at 9:30 a.m. Discussion centered around the day care center operation at the County Home complex.

Rep. Behrens moved that in the event of notification by Milestone that they terminate their contract, the County Commissioner be given full latitude to explore all options available including but not limited to, day care operated by the county on an expenditure neutral basis. Second by Rep. Domini. Motion passed 4 to 1.

Rep. Behrens moved that the issuance fee of \$3,000 dollars for the New Hampshire Municipal Bond Trust be paid from the interest earned on the board monies. Second by Rep. Domini. Motion passed 5 to 0.

Meeting adjourned at 10:50 a.m.

Submitted by:

/s/ Richard H. . Krueger

Clerk, Sullivan County Delegation

**SULLIVAN COUNTY DELEGATION FINANCE
COMMITTEE MEETING
JULY 16, 1990**

Chairman Rep. Behrens called the meeting to order at 7:36 P.M. Rep. Hinrichsen moved to accept the Commissioner' budget of \$726,290 with \$274,366 to be raised by taxes. Second by Rep. Middleton. Rep. Hinrichsen, yes; Domini, yes; Rodeschin, yes; Middleton, yes; Behrens, yes. Motion passed 5 to 0. The Finance Committee will bring the Commissioner's Budget to the delegation.

Rep. Domini moved that the \$111,272 for OBRA be made a separate line item in the budget for contingency. Second by Rep. Middleton. Rep. Hinrichsen, yes; Domini, yes; Rodeschin, no; Middleton, yes; Behrens, yes. Motion passed 4 to 1.

Chairman adjourned the meeting at 8:25 p.m.

Submitted by:

/s/ Richard H. Krueger

Clerk, Sullivan County Delegation

**SULLIVAN COUNTY DELEGATION PUBLIC HEARING
FOR THE SUPPLEMENTAL BUDGET
JULY 16, 1990**

Chairman Rep. Schotanus called the hearing to order at 6:05 p.m. The Chairman explained the process by which the Commissioner will present the budget and listen to public input. Further, the chairman stated the Finance Committee will meet to take action and recommend to the full delegation all this evening.

The Business Manager explained the budget in detail to the public and delegation members.

Questions from the public centered around OBRA, Connecticut Valley Home Health Care, mandatory programs, social services, and the need to keep taxes down.

Chairman closed the hearing at 7:10 p.m.

Submitted by:

/s/ Richard H. Krueger

Clerk, Sullivan County Delegation

**SULLIVAN COUNTY DELEGATION CONVENTION
FOR THE SUPPLEMENTAL BUDGET
July 16, 1990**

Chairman Rep. Schotanus declares the convention open at 8:35 p.m. Rep. Behrens moves that the delegation accept the Commissioner's recommendation for \$726,290 with the amount to be raised by taxes at \$274,366. Second by Rep. Hinrichsen.

Rep. Burling moved to amend the motion to increase the sum proposed by \$40,000 and the amount raised by taxes the same amount. Second by Rep. Domini. Rep. Behrens, no; Burling, yes; Domini, no; Flint, yes; MacAskill, no; Middleton, no; Hinrichsen, no; Krueger, no; Rodeschin, no. The amendment failed 8 to 2.

Roll call on the main motion follows: Rep. Behrens, yes; Burling, yes; Domini, yes; Flint, yes; Hinrichsen, yes; Krueger, no; Middleton, yes; MacAskill, yes; Rodeschin, no; Normandin, yes. The motion passed 8 to 2.

Chairman Schotanus declared the supplemental budget as submitted by the Commissioner is duly approved.

Rep. Behrens moves that the \$111,272 OBRA costs be placed in a separate line item for later transfer. Second by Rep. Domini. Rep. Rodeschin, no; Normandin, yes; Middleton, yes; MacAskill, yes; Krueger, yes; Hinrichsen, yes; Flint, yes; Domini, yes; Burling, yes; Behrens, yes. The motion passed 9 to 1.

Rep. Domini moved to adjourn, second by Rep. Hinrichsen. Motion passed unanimously by voice vote at 9:05 p.m.

Submitted by:

/s/ Richard H. Krueger

Clerk, Sullivan County Delegation

**SULLIVAN COUNTY FINANCE COMMITTEE
MEETING
December 20, 1990**

The meeting of the Sullivan County Finance Committee was held in the Commissioners' Conference Room, Newport, NH on December 20, 1990. Chairman Gordon Flint called the meeting to order at 3:12 p.m. Members present were: Committee Chairman Rep. Flint, Rep. Merle Schotanus, Rep. John Middleton, Rep. Beverly Rodeschin, Rep. Fredrik Peyron, Rep. David Allison (Clerk); County Sheriff Arnold Greenleaf, Business Manager Robert Hemenway, Registrar of Deeds Sharron A. King, County Attorney Marc Hathaway; absent were: Rep. Eric Lindblade, Rep. Peter Burling, Rep. Carol Stamatakis.

The two immediate purposes of the meeting were:

First, to review and re-establish the salaries of the following elected county officials: the County Sheriff, the County Attorney and the Registrar of Deeds. Second, to consider revision of the FY 92 Budget Process.

1. On Salaries of Sullivan County Elected Officials:

After committee discussion, the following were recommended:

- For the office of County Sheriff, Rep. Rodeschin moved that for the first year of the new biennium the annual salary of the County Sheriff be set at Step III, \$26,500, then to be reset at Step IV, \$27,500, for the second year of the new biennium. The move was seconded by Rep. Peyron and carried unanimously.

- For the office of Registrar of Deeds, Rep. Rodeschin moved that beginning in the new biennium the Registrar's annual salary be increased to the level of Step IV, at \$23,500. This move was seconded by Rep. Peyron and carried unanimously.

- For the office of County Attorney, Rep. Peyron moved that the annual salary be advanced to Step IV, \$44,000, from the County Attorney's current salary, as budgeted on January 1, 1990, of \$42,000, and that the incremental difference of \$2,000 be made up of \$1,000 from the FY 1991 Budget and \$1,000 from the FY 1992 Budget. Further to this same motion, Rep. Peyron moved that a new committee be appointed by County Delegation Chairman Schotanus to review this whole question of salary policy, and that the committee report its recommendations to the County Executive Committee at an appropriate time. This move was seconded by Rep. Middleton and carried unanimously.

2. On the FY 1992 Budget Process:

In a brief presentation by Business Manager Hemenway, it was proposed that henceforth the Finance Committee be involved earlier in the County's annual budget process, thus to improve and speed the total process of budget development and review. Following informed background comments and concerns from Rep. Rodeschin and Rep. Schotanus, notably that a similar effort was made in 1986, during the Finance Committee Chairmanship of Rep. George Disnard, it was agreed by Finance Committee Chairman Flint that it would be appropriate for the Finance Committee to consider following the new budget review process as outlined by Business Manager Hemenway; County Delegation Chairman Schotanus suggested, and it was so agreed, that the Finance Committee should look again at this same matter of the FY 1992 Budget Process on next January 20th, in light of the Budget for the Fourth Quarter, at which time the new rules of the House will be known.

Immediately before the meeting's conclusion, Rep. Schotanus said he intended to schedule the next meeting of the Sullivan County Delegation for January 2, 1991, the Delegation to meet that same day in Concord, following the regular session of the State Legislature.

With no further business, Chairman Flint adjourned this meeting of the Finance Committee at 4:30 p.m.

/s/ David Allison
Clerk

MEETING OF THE SULLIVAN COUNTY DELEGATION STATE HOUSE, CONCORD JANUARY 2, 1991

The meeting was held in Room 105-A, beginning at 2:20 p.m.

Representatives present were: David C. Allison, Thomas A. Behrens, Peter Hoe Burling, Irene C. Domini, Gordon B. Flint, Jane A. Harland, Richard H. Krueger, Eric N. Lindblade, John A. Middleton, Fredrik Peyron, Beverly T. Rodeschin, Merle W. Schotanus, Carol M. Stamatakis, Michael A. Tetu, and Robert R. Walsh.

Chairman Merle W. Schotanus convened the Sullivan County Delegation for two main purposes:

1. To review, discuss and vote on the recommendations previously made by the Sullivan County Finance Committee, on December 20, 1990, regarding the salaries of three elected officials of Sullivan County: the County Sheriff, the Registrar of Deeds, and the County Attorney. (Details of these Finance Committee recommendations are specified in the recorded minutes of that December 20, 1990 meeting.)

It was moved by Representative Peter Burling, seconded by Representative Irene Domini, that the recommendations of the Finance Committee be accepted; after discussion, the Delegation so voted, unanimously.

2. To inform the Delegation of the four County Delegation Committees: Commerce, Resources & Environment, Human Services, and Administration; and to request that each delegate consider which of these committees he or she wishes to serve on, and to inform Chairman Schotanus of those choices as soon as possible.

Chairman Schotanus also stated that he intends to meet frequently with the chairs of these County Committees, so to keep the Delegation informed and advised "for the good of Sullivan County."

Finance Committee Chairman Gordon Flint said he would next convene his Committee re: the new budget, "sometime after January 20, 1991. . . the exact date to be announced."

Chair Schotanus adjourned the meeting at 2:35 p.m. . . . "until the chair calls."

David C. Allison
Clerk

**SULLIVAN COUNTY FINANCE COMMITTEE
MEETING
February 4, 1991**

The meeting of the Sullivan County Finance Committee was held in the Commissioners' Conference Room, Newport, NH on February 4, 1991. Chairman Gordon Flint called the meeting to order at 9:03 a.m. Members present were: Committee Chairman Rep. Flint, Delegation Chairman Rep. Merle Schotanus, Rep. Fredrik Peyron, Rep. Eric Lindblade, Rep. Peter Burling, Rep. David Allison (Clerk), Rep. John Middleton, Rep. Carol Stamatakis, Rep. Beverly Rodeschin; County Commissioner Frank MacConnell, County Commissioner Donald Fontaine; Business Manager Robert Hemenway.

The main purposes of the meeting were these:

1. From Business Manager Robert Hemenway: the members of the Finance Committee heard an explanation of the FY 1991 Budget, including a review from Hemenway of how the committee members should interpret the data of the current (01/16/91) printout. For example, on the income side:

For Fund 10 -- which includes revenues for the General Operating Budget, the Commissioners' Offices, Human Services, the County Farm, the Dept. of Corrections, et al -- the total available budget figure as of December 1990 shows a shortfall of \$1.6 million, or 25%, reflecting mainly a late payment of about \$1 million on the part of the City of Claremont.

Out of this discussion, Rep. Peyron raised the following question: anticipating that the current economic recession will continue and that other towns find themselves, like Claremont, falling behind in their monthly payments to defray their regular county obligations, should we not consider having discussions with union representatives re: foregoing county employee raises and benefits? Business Manager Hemenway was doubtful that union leadership would be responsive to such suggestions regarding the foregoing of pay raises and benefits.

Rep. Stamatakis raised the related question: when communities do fall behind in their regular payments, what sanctions are available to the county? Business Manager Hemenway informed us that the charge of interest for late payment has proved to date to be the most effective sanction.

2. Also from Business Manager Hemenway: the Finance Committee heard a review of 1990 data for nursing Home Census Report and Human Services Report; copies of these summaries are attached here: "1990 Nursing Home Census. . . 1990 Maple Hill Census" and "Human Services Monthly Report". In both instances, Hemenway reported the trend in revenue collection has been steady.

3. A request to reconsider the 1990 Delegation vote under RSA Chapter 24, Section 14.

Background: the County Delegation voted in March of 1990 not to allow the transfer of funds between accounts without prior approval of the Finance Committee; the purpose of this was to control county spending.

Chairman Flint suggested the Finance Committee wait a bit longer before making a decision on this question; Rep. Schotanus agreed, said the situation at present is satisfactory. Thus it was agreed: the Finance Committee will review the question again when March 1991 quarterly data is at hand.

4. To discuss a perceived \$833 surplus within the budget of the Sullivan County Nutrition Program. (Meals on Wheels). What action should we take? Should the unspent \$833 be considered surplus and put back into the general

fund? Or should Meals on Wheels be notified that the unspent \$833 is still available?

It was the consensus of both the Finance Committee as well as County Commissioners Fontaine and MacConnell that Meals on Wheels ought to be given the option of claiming the \$833.

Rep. Burling moved that the Finance Committee request Business Manager Hemenway to notify Meals on Wheels of the \$833 surplus, and inform Meals on Wheels that the sum should be claimed within ten days, otherwise to lapse. Rep. Peyron seconded the motion. The vote was unanimous.

5. Also from Business Manager Hemenway: the Finance Committee heard an update on the cost-saving activities of the Sullivan County Public Co-operative.

Background: Business Manager Hemenway met last fall with Dr. Karen Angello, Superintendent of School Administrative Unit #6 (Claremont, Cornish, Unity), and Robert Jackson, Claremont City Manager. The purpose of that meeting -- and others that have followed, under their given name, The Sullivan County Public Co-operative -- was to look for ways whereby each of their individual organizations might henceforth work together to share resources and thus save money for each of their constituencies, e.g., joint purchasing of fuel oil, office supplies, paper.

On Tuesday, March 26, 1991, at a public meeting at Claremont City Council Chambers, the experiences of this first year of the Sullivan County Public Co-operative will be reviewed.

6. It was announced that beginning in March the Sullivan County Commissioners will conduct a series of weekly business meetings in various communities throughout the county; the first of these will be held on Monday, March 11, 1991, in Charlestown's Community Room, at 7:00 p.m.

7. House Bill #51: the issue regarding the drastic increase in employer contribution rates to the New Hampshire Retirement System, and the proposed amendment to change the current method used to determine employer contribution rates.

Rep. Schotanus informed the Finance Committee that the proposed amendment would be brought to the floor of the House during tomorrow's regular session, Tuesday, February 5, 1991.

The above covered all entries on the February 4 AGENDA.

* * * *

Old Business:

1. Commissioner Frank MacConnell raised the recurring question of how we can cut costs at the Sullivan County Home:

- reviewing bids for laundry services: contracting the services vs. purchasing new washing machines at \$250,000.

- reviewing the cost of maintaining the employee kitchen, at \$60,000 per year.

- hardware shopping: should we request bids from LaValley et al, vs. allowing the Maintenance Department to make purchases at random?

- on handling trash: last year, our cost for trash haulage was \$23,000.

This discussion continues.

2. Chairman Flint raised the question of participation of the Finance Committee in the preparation of the next budget, the main question being: how can the budget preparation process be best facilitated? Business Manager Hemenway said department heads are being asked to submit their preliminary

budgets to him on March 15th, and that his office aims to have given its responses to the department heads by April 1st.

It was suggested by Chairman Flint, endorsed by Business Manager Hemenway, that the Finance Committee and the County Commissioners meet regularly -- perhaps each Monday and Friday -- between April 1 and May 30 in preparation of the new budget. It was agreed that a budget preparation procedure along these lines should be pursued.

3. There followed further discussion of what should be done now, in anticipation of possible further decreases in county revenues, along the following lines:

Rep. Peyron: "Let us at least sit down and talk with the union people, make clear that it is in our mutual interest to do so, that we have no wish to break contracts, but that we need to consider wage increases vs. losing jobs. Corrective measures need to be taken now."

Rep. Burling: "Ask the unions to work with us now, before we are in crisis."

Rep. Schotanus: "The State is looking at an \$80 million per year deficit in these next two years. Hence, we here in the County need to be sure we present a united front to the union people when it comes to employee salaries and benefits. I want to ask Rep. Fred Peyron to chair a group, representing the Delegation and the County Commissioners, and that they begin talks with the union representatives now, before we put figures on paper."

Rep. Burling: "I recommend to Rep. Peyron: give the union and the non-union a sense of unity between the Finance Committee and the County Commissioners . . . a sense that we're both looking for resolution here, not combat.

4. From Business Manager Hemenway: Sharron King has requested permission to start a new project in order to consolidate her books and thus save space within the Registry of Deeds, at a total cost of \$7,000. Chairman Flint has asked Reps. Stamatakis, Rodeschin, and Middleton to act as a sub-committee to look at Registrar King's request, and to report back with a recommendation at the next meeting of the Finance Committee.

This meeting adjourned at 11:25 a.m.

David Allison

Clerk

MEETING OF THE SULLIVAN COUNTY DELEGATION
State House, Concord
February 12, 1991

The meeting was held in Room 105-A, beginning at 3:40 PM.

Representatives present were: David C. Allison, Thomas A. Behrens, Peter Hoe Burling, Irene Domini, Gordon Flint, Richard Krueger, John Middleton, Fredrik Peyron, Beverly Rodeschin, Merle W. Schotanus, Carol M. Stamatakis, and Robert Walsh.

Chairman Merle W. Schotanus convened the Sullivan County Delegation to ask consideration of the following pair of issues:

1. Should the Delegation authorize the Sullivan County Commissioners to apply individually, or jointly with other municipalities, for any and all Federal, State, and other grants for the program year 1990?

2. Should the Delegation authorize the Sullivan County Commissioners to apply individually, or jointly with other municipalities, for any and all Federal, State, and other grants for the program year 1991?

After discussion of the two issues, Representative Irene Domini moved that the Delegation authorize the County Commissioners to so act, in both program years, 1990 and 1991. Representative John Middleton seconded the motion. The motion was carried unanimously.

* * * * *

Chairman Schotanus urged the delegation to give careful consideration to particular bills to be voted on in the General Court on tomorrow -- February 13, 1991: in particular, those bills which are likely to impact specific programs within Sullivan County, e.g., Medicaid support for the Sullivan County Home:

Background: some years before, the cost of Medicaid had been equally shared between Federal and State: 50-50. Subsequently, the State of New Hampshire share of support was reduced, to where the breakdown today is as follows: 50% Federal, 27% State, and 23% is currently carried by the New Hampshire cities and towns.

HB 51, which is currently before the New Hampshire Senate, will help the cities and towns in this regard, if passed by the Senate and enacted by the Governor. Representative Krueger informed the delegation that if HB 51 is not enacted, the Medicaid portion of our Sullivan County budget may be impacted by as much as \$350,000.

The meeting of the Sullivan County Delegation adjourned at 3:50 PM.

/s/ David C. Allison
Clerk

SULLIVAN COUNTY FINANCE COMMITTEE MEETING

March 25, 1991

The meeting of the Sullivan County Finance Committee was held in the Commissioners' Conference Room, Newport, NH, on March 25, 1991. Chairman Gordon Flint called the meeting to order at 9:10 AM. Committee members present were: Committee Chairman Rep. Flint, Rep. Fredrik Peyron, Rep. John Middleton, Rep. Eric Lindblade, and Rep. David Allison (Clerk). Also present were: Rep. Carol Stamatakis, Rep. Richard Krueger, and Rep. Irene Domini; also the three Sullivan County Commissioners: Omer C. Ahern, Jr., Frank MacConnell, and Donald Fontaine; also Business Manager Robert Hemenway and County Coordinator Catherine Thurston.

When Chairman Flint opened the meeting, he expressed the view that our main purpose in meeting this morning was to enable an exchange of thinking and viewpoint among those present, particularly to enable members of the County Delegation to have the views of the County Commissioners and the Business Manager on topics of the day's agenda: a copy of that agenda is attached here.

Agenda topic #1:

Sullivan County Public Co-operative (SCPC) Meeting. Robert Hemenway informed us that the next meeting of the SCPC would be held tomorrow evening, Tuesday, March 26, 1991, at 7 PM, at the Claremont City Hall. The establishment of SCPC was described by Hemenway at an earlier meeting of the County Delegation, its purpose being to enable school districts and other county agencies to gain economies by means of co-operative exchanges of information and capital resources between various organizations within the county, e.g., joint purchasing of fuel oil and gasoline, sharing of capital equipment, and joint planning -- short-range and long-range -- among various public entities within the county. The purpose of tomorrow evening's meeting in Claremont will be to inform the public of SCPC's existence, its functions, and its value to those public entities who choose to participate in this co-operative venture, which is the first of its kind in the State of New Hampshire.

Agenda topic #2:

As part of County Government Week, Business Manager Hemenway announced that the County Commissioners will conduct a business meeting at the Sunapee Town Hall on April 2nd at 7:00 PM.

Agenda topic #3:

The February Budget Review. Business Manager Hemenway informed us that nine employees at the Sullivan County Nursing Home have been laid off and that the February human services bill was lower than the January bill. As a result of the Commissioners' action, and the lower human services bill, he is now projecting only a \$6,000 deficit by June 30. Part-time employees were the first to be laid off, thus keeping in compliance with our union contracts and causing no serious cuts in service. Of the nine layoffs: two were in maintenance, five in nursing, and two in housekeeping. Hemenway informed us that these reductions were made in close cooperation with the union leadership; in fact, that union vice president Blanche Condon published a letter in the Eagle Times in support of the effort. As a further effort at economy, Hemenway said the union will support the move, should it be

Background: The jail section at the Unity correctional facility is overcrowded: there are 24 beds there now, but at times there are 28 inmates, which means either that four people must sleep on the floor -- which is counter to federal regulations -- or that they must be sent elsewhere, outside the county, at a cost to the county of \$55 per day plus medical expenses.

A possible solution: Move minimum security people to Maple Hill: convert six or seven rooms there to this use. Will mean adding a few doors and locks. Hemenway informed us that Sandy LaPointe has been asked to give us an estimate of the cost of making such a conversion. What about bunks: see Agenda topic #5 below.

(g) Health Benefits. Business Manager Hemenway reported that for non-bargain unit employees, beginning January 1, 1992 those employees will have to pay 15% of their health insurance; currently, the county pays 100% of the employees' cost. Hemenway reports he has talked with Jin Anderson, the representative of AFSME: AFSME is not willing to take the first step on this; however, if non-bargaining unit employees are willing to go along and take the first step with the 15% deal, Anderson indicates his union people will be willing to sit down and talk. Hemenway points out that this saving will amount to \$30 per month per employee, or \$360 per year, effective next December 1st. And with 100 employees in all, this is an annual saving . . . at 15% of \$36,000.

Advised Rep. Peyron: Why start at 15%? We should start the bargaining at 25%.

(h) Farms/Woodlands

The Farm:

Said Commissioner MacConnell: the Farm cost the county \$92,000 last year. In light of today's demands, need to examine that kind of expenditure.

Said Commissioner Ahern: the Delegation recommended last year that we hire a farm and woodland manager. Now we have done that; we've hired Jim Zullo -- the first time we've had a manager since 1985. Given that this has only recently happened, it is premature to challenge last year's decision and to ask what the Farm and Woodland can/cannot do in return for the investment.

Said Rep. Stamatakis: We made a commitment one or two years ago to make the farm work.

Said Commissioner Fontaine: I share the views of both my fellow commissioners. We need to examine the situation, but we also need to remember that these things will take time.

Said Rep. Peyron: The farm is a business. Give us a five year projection.

Concluded Chairman Flint: I ask that the Commissioners thrash this out and come back to us with recommendations.

(i) The Laundry

Background: last year, the Finance Committee authorized an expenditure of \$250,000 for new laundry equipment at the Sullivan County Nursing Home. Today, Commissioner MacConnell presented figures that indicate significant savings would be made if the home's laundry services were performed under outside contract, with total savings over three years of some \$668,000.

What action to take here? Rep. Peyron counsels the Commissioners: Find out what you need in the way of equipment; get the advice of engineers. Chairman Flint counsels: Proceed with caution.

(j) One Business Office Budget. Business Manager Hemenway is proposing to the County Commissioners that there be one such budget, with all business items there included, and that that single budget integrate the

decided to do so, to close the staff dining room at the nursing home in favor of vending machines. See item (b), below.

Agenda topic #4:

FY 1992 Budget Discussion, with the three Commissioners and the Business Manager.

(a) Closing Maple Hill

Background: Maple Hill opened in 1986, as an elderly shared home with a license to accommodate up to 15 residents. Currently, there are 11 residents, 10 of whom are on Medicaid. Maple Hill once made money for the county, but now it loses money. Consideration needs to be given to closing the facility as a shared home and perhaps converting Maple Hill to a different function: see below. If closed now, Business Manager Hemenway estimates \$30,000 to \$40,000 would be saved annually. Where to house the 11 current residents at Maple Hill? Some might be eligible for the Sullivan County Nursing Home. Others would move to one or another of the private-operated shared homes in the county. The reason for the losses at Maple Hill: Medicaid pays only \$619 per month per resident; this sum is not sufficient to meet all expenses and at the same time meet all the various state requirements.

(b) Closing the Staff Dining Room: this facility is losing some \$60,000 per year, says Business Manager Hemenway. Last year: labor cost \$43,000, food cost \$53,000. Much of this expense would be cut if the facility were served by vending machines. The employees at the nursing home appear not to object to such a change.

(c) Moving the Commissioners' Offices to Maple Hill or to the Nursing Home site in Unity. This move, according to the Business Manager might save \$40,000 or \$50,000 by enabling various office functions to be combined, such as payroll and personnel. However, there are strong reasons for keeping the offices where they are currently: as a partial alternative, perhaps consider moving only certain ancillary functions to the above locations, keeping the main offices at their present location.

(d) and (e) 2% Wage Increase and 4.5% Step Increase. There was lengthy discussion of both items in light of next year's contract agreements, i.e., discussion of these items during negotiation:

Said Business Manager Hemenway: We are budgeted for a 2% increase, beginning July 1, 1991 to June 30, 1992.

Said Rep. Peyron: In such times as this, in the third year of this Recession: Instead of the 2% increase, why should we not be asking the union leadership to consider a 5% cut? Otherwise, it may be necessary for us to close down the facility at Unity.

Said Commissioner MacConnell: We must recognize that the 2% increase is really a 6.5% increase -- given the built-in step increase of 4.5%. I want to ask the County Delegation: What is your position on the 4.5% step increase?

Said Business Manager Hemenway: We are locked into the 2% and 4.5% increases in the current contracts. But we are not locked into those increases in our new contracts, come next July.

Said Chairman Flint: I hear the Delegation telling the Commissioners, "Work at it."

Said Rep. Stamatakis: Other governmental entities are considering the re-negotiation of contracts. Why not us?

(f) Minimum Security Facility at Maple Hill.

county's three principal budgets: payroll, purchasing, and the Commissioners' office. After hearing this proposal, Chairman Flint said we will await the County Commissioners decision on this.

Agenda topic #5:

Purchasing bunks for the Department of Correction

Background: Because of the crowded conditions at the DOC, inmates are sleeping on the floor, which is against federal regulations. Hence the need for six new bunks, at \$300 = an \$1,800 expenditure request.

Said Business Manager Hemenway: I ask the support of the Finance Committee to rescind the decision of last March regarding moving money from one account to another.

Said Chairman Flint: We cannot change the regulation. However, we can consider the request made as Agenda topic #5, and so recommend that expenditure to the Delegation.

Rep. Lindblade moved that the Finance Committee recommend to the whole Delegation tomorrow, in Concord, that it authorize the expenditure of \$1,800. Rep. Middleton seconded the motion, which carried unanimously, 3 to 0. Chairman Flint said he would bring the matter to the attention of Delegation Chairman Merle Schotanus tomorrow.

Rep. Stamatakis suggested henceforth, for the sake of facilitating such purchases as the above, that the Delegation authorize transfer of monies between Departments, so long as the items to be purchased -- as with the six bunks, in this case -- had previously been so authorized.

Old Business

At our Finance Committee meeting of last February 4, 1991, it was reported by Business Manager Hemenway that the Register of Deeds Sharron King had requested permission to start a new Project to consolidate her books and thus save space within the Registry of Deeds; the cost of this consolidation was to be of the order of \$7,000. Chairman Flint requested that Reps. Stamatakis, Rodeschin and Middleton look into the request and report back with a recommendation. Rep. Stamatakis reported favorably on this request and recommended its approval. Rep. Peyron so moved, and that the approximate \$7,000 cost be included in next year's budget; Rep. Lindblade seconded the motion, the Finance Committee approving, 3 to 0.

New Business

I. Commissioner Omer Ahern raised two questions for discussion:

Given that the county has many mandates, state and federal:

1. Are we thinking of doing away with county operations?
2. Is the county to be run as a private business?

Said Rep. Peyron: Do we wish to have county government? Do we need to have county government? (or have these same services performed in the private sector?)

Said Rep. Lindblade: I have favored privatizing such things as home care and jail for a long time. Or favor handing the responsibilities back to the state.

Said Rep. Peyron: If the state/federal government mandates, then state/federal should pay for those mandated services.

Said Rep. Middleton: We need to discuss all these questions at length, before we decide. In the end, whichever way the decision, we will wind up paying.

Said Rep. Stamatakis: If we . . . the county . . . do not run these various programs . . . home care, elderly services, et al . . . we will still have to pay the costs. And we will lose control of those costs once the programs themselves are out of our hands.

Said Business Manager Hemenway: A county has legal responsibilities -- a la the RSA's. But these do not include the responsibility for running a nursing home. We could sell the home and put it into the private sector. However, we would lose control -- as Rep. Stamatakis pointed out -- and at the same time, we would still be accountable.

II. The Preparation of the budget

Chairman Flint asked Business Manager Hemenway: what are our schedules?

Said Hemenway:

The Department heads were to deliver their budgets to me ten days ago: on Friday, March 15th. Some are in; others not. But all will be in this week; all will have been computerized.

The County Commissioners budget will be mailed to the city and towns by June 1st, with the request to the Delegation that it pass the budget by July 1st. We believe this will be feasible with the Finance Committee sitting in periodically, with the Departments, after April 15th.

Given the Tuesday through Thursday sessions in Concord for the State Representatives, Chairman Flint proposed that the Finance Committee and the Department heads arrange that these sessions occur on Mondays and Fridays between April 15th and July 1st.

III. To Review the Figures for the Fifth Quarter (i.e., this is an 18 month budget):

Chairman Flint set our next date, to review the March figures, for April 15th, at 9 AM, in the Commissioners' offices in Newport.

This meeting adjourned at 11:55 AM.

/s/ David C. Allison
Clerk

MEETING OF THE SULLIVAN COUNTY DELEGATION
State House, Concord
March 26, 1991

Representatives present were: David Allison, Thomas Behrens, Irene Domini, Gordon Flint, Jane Harland, Richard Krueger, John Middleton, Fredrik Peyron, Beverly Rodeschin, Merle Schotanus, Carol Stamatakis, Michael Tetu, and Robert Walsh.

Chairman Merle Schotanus convened the Sullivan County Delegation in Room 105 at 3:50 PM to ask consideration of the following issue: Should authority be given by the Delegation to the Sullivan County Commissioners to transfer funds from one department to another without prior specific authorization by the Delegation? Background: Last year, such authority was revoked by the Delegation in order that the Finance Committee could keep track of fund transfers.

In the case under consideration here, the situation is as follows: At yesterday's meeting in Newport of the Finance Committee and the County Commissioners, it was reported by the County Commissioners that there is immediate need to purchase six bunks for the House of Corrections. (The specifics of this need are described in the March 25, 1991 minutes of the Sullivan County Finance Committee.) Sufficient funds for this purchase do now exist in the current budget of the Sullivan County Nursing Home, but not in the budget of the House of Correction: the total cost of six bunks will be \$1,800, or \$300 per bunk. Thus the request for authorization: that the County Commissioners be permitted to transfer a sum of \$1,800 from the Nursing Home account to the House of Corrections account.

After discussion, it was moved by Rep. Gordon Flint and seconded by Rep. Irene Domini that authorization be given by the Delegation to the County Commissioners in this specific instance only to transfer a sum of \$1,800 from the Nursing Home budget to the House of Correction budget for a purchase of six bunks.

Prior to a vote by the Delegation on the above motion, Rep. Fredrik Peyron moved that the motion be amended to say that a sum of money up to \$1,800 be so authorized. This amendment was seconded by Rep. Richard Krueger; thereupon, the Delegation voted unanimously to adopt both the amendment and the amended motion.

The meeting adjourned at 4:04 PM.

/s/ David C. Allison
Clerk

SULLIVAN COUNTY FINANCE COMMITTEE MEETING April 15, 1991

The meeting of the Sullivan County Finance Committee was held in the Commissioners' Conference Room, Newport, NH on April 15, 1991. Chairman Gordon Flint called the meeting to order at 2:09 PM. Committee members present were: Finance Committee Chairman Rep. Gordon Flint, County Delegation Chairman Rep. Merle Schotanus, Rep. John Middleton, Rep. Peter Burling, Rep. Beverly Rodeschin, Rep. Fredrik Peyron, Rep. Eric Lindblade, and Rep. David Allison (Clerk). Also present: Reps. Irene Domini and Richard Krueger. Also present: County Commissioners Omer C. Ahern, Jr., Donald Fontaine, and Frank MacConnell. Also present: Business Manager Robert Hemenway and County Coordinator Catherine Thurston.

1. A review of the Quarterly Budget Report.

The meeting opened with a review by Business Manager Hemenway of the Quarterly Budget Report, a summary of which is attached here. Mr. Hemenway explained the nature of the deficit shown in the line item of the Department of Correction: \$75,383; inmates at the DOC required special medical care, e.g., an inmate was diagnosed as having kidney stones, costing the DOC upwards of \$25,000; in all, some \$40,000 to \$50,000 in such medical expenses was incurred; in a normal year, such expenses as a rule total no more than \$15,000 to \$20,000. Mr. Hemenway stated that Sandy LaPointe is looking into the feasibility of purchasing medical insurance for inmates to cover such expenses in the future.

Mr. Hemenway also discussed the Human Services deficit of \$65,039, pointing out that OBRA (Omnibus Budget Reconciliation Act) regulations and requirements are such that we inevitably lose money on each Medicaid transaction.

For the full year, Mr. Hemenway is anticipating the County's deficit to be \$5,000; currently, according to the attached budget statement the deficit stands at \$5,577.

2. Request to transfer \$550 from Court House to the Treasurer.

Mr. Hemenway reported that it will not be possible next week to compensate County Treasurer Peter Lovely, thus to cover bond money Mr. Lovely had to spend for authorized legal services, unless a sum of \$550 is to be transferred from Fund 21. After discussion Rep. Peter Burling moved that the Finance Committee authorize the transfer of \$850 from Fund 21; Rep. Eric Lindblade seconded the move; the Finance Committee voted unanimously in favor of the motion.

3. FY '92 Budget Review

The members of the Finance Committee received copies of the new budget; Mr. Hemenway informed the Committee that the County Department heads are also receiving their copies today as well.

After the brief perusal of the budget summary and Mr. Hemenway's explanation to us of how the Committee could best work its way through the budget itself, Delegation Chairman Rep. Schotanus raised the question with Mr. Hemenway of our earlier understanding that the County Commissioners were to come in with ten percent cuts in their individual budgets. Mr. Hemenway explained that in some cases this has not been feasible -- for example, the fact that it was not feasible arbitrarily to cut fuel consumption

by such a fixed amount; however, he did say that the Commissioners are committed to level funded taxes.

Following the above discussion, Rep. Peyron raised the question he had previously raised with Mr. Hemenway at earlier meetings of the Finance Committee: have steps yet been taken to ask the representatives of County employees to consider sitting down with the Business Manager to discuss possible modifications to the terms of their renewed contracts? (Said contracts run through December 31, 1991..) Mr. Hemenway said no, that this had not yet happened, because the County Commissioners had not yet told him to do so, adding that there is to be a meeting this coming Wednesday with employee representative James Anderson.

Delegation Chairman Schotanus complimented the Business Manager and the County Commissioners on the new budget and its format, indicating that it should make the budget process easier for all of us to work with. Toward that end, Mr. Hemenway said he hoped the members of the Finance Committee will be able to work with the County Commissioners and the County Department Heads throughout the upcoming budget process deliberations.

Accordingly, the following four dates were agreed to:

1. Wednesday, April 24: all day. Begin 9 AM, at Newport.
2. Friday, April 26: 1:00 to 5:30 PM, at County Home.
3. Monday, April 29: 1:00 to 5:30 PM, at Newport
4. Friday, May 3: all day. Begin 9 AM, at Newport

Question from Rep. Schotanus to Mr. Hemenway: "What is your overall budget timetable objective?"

Mr. Hemenway: "We must have the County Commissioners; budget out by June 1st, by law. Thus, I am aiming to have the budget in my hands on Monday, May 13th."

Question from Rep. Lindblade to Mr. Hemenway: "When will the delegation get the budget?"

Mr. Hemenway: "Hopefully, that same week, after Monday, May 13th."

Old Business

1. The salary question, re: union and non-union employees, and what can be done?

Rep. Peyron: "If we cannot resolve this question, then it may be necessary to reduce the county workforce. I met with union officials two months ago; the meeting went very well. The stewards understood our situation; they knew what we were saying. Meanwhile, I've had two telephone calls from county employees asking why nothing is happening; they do not want to see layoffs.

Commissioner MacConnell: "Back in the days at Joy Manufacturing, the union was asking management: why not give us a cut? I think we ought to talk to union and non-union people."

Rep. Schotanus: "The role of the Finance Committee here is a budgetary role. It is up to the County Commissioners and the Business Manager to establish this relationship with the labor force. In other words, the ball is in Omer Ahern's court."

Commissioner Ahern: "I want to respond to this, but I cannot do it, not just now. But I'm not turning a deaf ear to what is being said here."

Rep. Peyron: "All we can do is ask you. If you are not ready yet, OK: we understand that. But let's understand what this is all about."

Rep. Burling: "Would it help the County Commissioners to have our views regarding recommendations of the County Delegation? For instance, regarding our views on full employment vs. layoffs?"

New Business

A question from Rep. Peyron re: the laundry situation: "Why did the County Commissioners go ahead? I don't understand."

Three pages of notes from County Commissioner MacConnell are attached, indicating a cost for three years of in-house laundry to be \$1,093,636 vs. bid from Main Street Laundry: \$688,789. Overall, the notes show a three-year saving of around \$700,000.

A comment from County Commissioner Ahern: "We have revisited this situation many times during this past year. I'm concerned about these figures." Mr. Ahern added that during his tour of the Main Street Laundry he found no measuring instruments dispersing soap into the washing machines.

A question from Rep. Burling: "How many responded to our proposed bid?" Answer: two. The Main Street Laundry and a laundry in Rutland, Vermont.

A comment from County Commissioner MacConnell: "I'm also concerned about health questions; we must meet state health codes, etc. But I believe we can do that under this agreement."

After discussion, this issue of laundry . . . in-house vs. out-of-house . . . is still unresolved. So far as is known, one other New Hampshire county, Strafford, is currently using an out-of-house laundry service.

Finally, Rep. Peyron suggested: "Why not try the Main Street deal for one year: do not buy new equipment. See what the year tells us?"

With this question unresolved, the meeting was adjourned by Chairman Flint at 4:05 PM.

/s/ David C. Allison
Clerk

FY '92 BUDGET HEARING
Wednesday, April 24, 1991
Commissioners' Conference Room, Newport

Issues and Highlights

The meeting of the Sullivan County Finance Committee and the Sullivan County Commissioners opened at 9 AM, with co-chairmen Rep. Gordon Flint and Commissioner Omer C. Ahern, Jr. presiding. The purpose of the meeting was to discuss the proposed FY '92 budget of Sullivan County. (A schedule for this day's meeting, along with schedules for three subsequent sessions, is attached to these minutes.) Present were: Reps. Gordon Flint, Fredrik Peyron, Beverly Rodeschin, Eric Lindblade, Peter Burling, and David Allison, Clerk; also present was Rep. Irene Domini. Also present were Sullivan County Commissioners Ahern, Donald Fontaine, and Frank MacConnell. Also present were Business Manager Robert Hemenway and County Coordinator Catherine Thurston. Also present was Mr. Leonard Moody, a resident of Ward III, Claremont, representing himself as a concerned citizen and taxpayer.

1. Registry of Deeds

During the discussion of her new budget, Registrar of Deeds Sharron King called our attention to two of her future concerns: one, that her vault shelving space is limited, and that the Registry will require more space in the next years, and that it may need to eliminate or reduce public work space in order to accommodate this demand; two, that the Registry needs a cash register in order to perform its services effectively. Registrar King also commented that, in her view, the transfer tax is being abused, that many citizens try to get around it: "Every transaction should include a transfer tax," added Registrar King.

2. The Victim/Witness Program

Sullivan County Attorney Marc Hathaway informed us that the Victim/Witness Program should entail no cost to Sullivan County, i.e., that the program should be 100% State-funded. However, a letter to Attorney Hathaway from Mark C. Thompson, Director of Administration in the Office of the New Hampshire Attorney General (said letter is attached) informs Mr. Hathaway that "we will fund your program at 75% of an approved budget for the nine months beginning on October 1, 1991 and ending June 30, 1992." Rep. Peter Burling informed us that, months before, the NH House Judiciary Committee (of which Rep. Burling is a member) had been assured by the Attorney General's office that 100% State funding was indeed to be the case with the Victim/Witness Program, whereupon Rep. Burling left the meeting to clarify this question by phone with Sandra Matheson, in the Office of the Attorney General. Reporting back moments later, Ms. Matheson informed Rep. Burling that the program "would be 100% funded this year." Whereupon, Reps. Burling and Rodeschin both suggested that the Sullivan County Delegation and County Commissioners write to the Attorney General's office, saying that we will not carry the program unless it is 100% funded by the State of New Hampshire. (A copy of said letter, drafted by Mr. Hemenway, is attached.)

3. The County Attorney's Office

Attorney Hathaway explained the phenomenon of rising extradition costs; Rep. Burling called our attention to the pending House bill that doubles the motion and filing fees.

4. County Sheriff

Sheriff Arnold Greenleaf appeared to discuss his budget and to answer questions of the Commissioners and County Delegation.

5. Treasurer

During our discussion with Treasurer Peter R. Lovely the matter of Claremont's non-payment of taxes to the County was discussed, Claremont being the only municipality within Sullivan County that currently is in this situation. Business Manager Hemenway told us he had already raised this matter with Claremont City Manager Robert Jackson, pointing out to Mr. Jackson that it is to Claremont's great disadvantage to be late in payment, for the rate of interest charged for non-payment is 12%, where Claremont could borrow the money it owes, at a 6% interest rate, and thus pay off the indebtedness and save Claremont taxpayers many thousands of dollars of unnecessary interest expense. Commissioner MacConnell moved that a letter be sent to Claremont City Manager Robert Jackson from the Commissioners and the County Delegation informing Mr. Jackson of this situation -- that Claremont is four months in arrears, with an indebtedness of some \$312 thousand at an interest rate of 12%; Commissioner Fontaine seconded the motion, which was voted favorably in a unanimous vote of the Finance Committee. (A copy of the letter drafted by Mr. Hemenway is attached.)

This same matter of tax delinquency was discussed in its broader context, Rep. Peyron pointing out that other communities within the county could well find themselves in situations similar to Claremont's, where they are unable to meet their tax obligations to the county: Newport, for example, is behind by some \$2.5 million in its own tax collections. Both Reps. Peyron and Burling suggested that we hold public hearings to discuss this question and thus inform the county citizenry of the seriousness of this problem. Mr. Ahern suggested that an appropriate occasion for the first of these public hearings to be Friday, May 10, 1991: on that evening, beginning at 6:00 PM, the mayors from Sullivan County communities to dinner at the Sullivan County Nursing Home. "The purpose of this meeting," reads the invitation, "will be to discuss the County's FY '92 proposed budget and other issues of concern that you may have." (A copy of the invitation is attached.)

6. Human Services and 5% Monies

Sheree Curtis, Administrator, Sullivan County Human Services, told us that in the last three or so years the number of human services recipients had not changed significantly, but that many of the costs of those services had indeed changed, i.e., that the costs (originally borne at the federal level) had since been passed along from federal to state and finally to the local communities. Rep. Rodeschin raised the questions: "How many such costs have been mandated to us by the federal government? And how many from the state to the county?" Mr. Hemenway made the interesting point -- with reference to page 15 of the FY '92 Budget -- that of the \$7.7 million total in our property taxes, that \$2.76 million of that money goes to the State, to pay for Human Services, specifically for the following four services: (1) old age assistance; (2) aid for the permanently disabled; (3) Medicaid (which is Federally mandated, and which is now paid for according to the following

ratio: 50% from federal money; 31% from state money; 19% from local money); and (4) child care.

7. The Commissioners' Office

With reference to the line item on page 15 of the Budget, #04008 -- unemployment compensation refunds -- \$119 thousand: Rep. Peyron raised the question: why is this figure so high? Does it not suggest that we have been paying too much through the year (at what rate of interest on our money?) to be receiving a refund of \$119 thousand. Rep. Peyron suggested a letter be sent by Mr. Hemenway to the insuring company: The Compensation Funds of New Hampshire.

With reference to page 7 of the Budget, Rep. Peyron raised the question: why are we paying dishwashers at the County Home \$9.29/hour? (The hourly rate for a Step 12 county employee.)

8. Auditor

From page 34 of the Budget. Commissioner MacConnell raised the question: Have we gone out for bids re: the auditor? Mr. MacConnell suggesting this question be put on the agenda for the next regular meeting of the Finance Committee. Mr. Hemenway responded that this auditing service, like others, is putout for re-bid every three years. Further, Mr. Hemenway said he finds the auditor's services to the county to be good; (Robert E. Snyder, of Norwich, VT is the auditor); among other things, Mr. Snyder gives us a management letter each year that is useful in helping us improve operations of the county. Rep. Burling added information on comparable rates for such services.

Some General Comments and Questions:

From Rep. Gordon Flint:

"Do the County Commissioners and Business Manager have ideas where we may be able to cut \$1 million from this budget?"

From Mr. Hemenway: "Yes. I believe we can make a cut of approximately \$900 thousand without touching vital services." Mr. Hemenway said he will discuss this question at our first working session.

From Rep. Lindblade:

"I think we are going to have to look at cost-sharing in all of these health and dental insurance programs."

From Rep. Flint:

"Keep the Newport Hospital in mind, when it comes up for bankruptcy. the county may want to purchase items at public auction, including the hospital building itself."

Co-chairmen Omer Ahern and Gordon Flint adjourned the meeting at 2:48 PM, to meet again this coming Friday, April 26th at 1 PM, at the Sullivan County Home.

/s/ David C. Allison
Clerk

FY '92 BUDGET HEARING
Friday, April 26, 1991
Sullivan County Home, Unity

Issues and Highlights

The meeting of the Sullivan County Finance Committee and the Sullivan County Commissioners opened at 1:00 PM. Present were: State Representatives John Middleton, Gordon Flint, Richard Krueger, Fredrik Peyron, Eric Lindblade, Beverly Rodeschin, Peter Burling, and David Allison, Clerk. Also present were County Commissioners Frank MacConnell, Donald Fontaine, and Omer C. Ahern, Jr., who presided at today's session. Also present were County Business Manager Robert Hemenway and County Coordinator Catherine Thurston. Also present were James Zullo, manager of the County Farm, and Richard Breed, from the office of the Superintendent & Administrator of the County Home and Nursing Hospital. (A copy of today's agenda is attached.)

Prior to discussion of the agenda, the delegates discussed the matter of Claremont's non-payment of taxes to the county. (See page 2, item #5, "Treasurer," of the minutes of our meeting of last Wednesday, April 24th.) Concluding this discussion, it was agreed that Claremont City Manager Robert Jackson should be invited as a courtesy to the next session of this delegation, on Monday afternoon, April 29th, at 1:00 PM, in the County Commissioners' Conference Room, to discuss and resolve this matter of the taxes due.

1. Farm and Woodlands

With Farm Manager James Zullo, the delegation discussed such relevant questions as the sale of beef, hay, livestock etal. Mr. Zullo informed us that we are in need of new haying equipment if the haying operation is to continue: see page 89 of FY '92 budget: Hesson model hay mower, which we can purchase for around \$7,000.

If we are to cut 13,000 to 15,000 bale per year, Mr. Zullo says we will need such a mower or its equivalent. Rep. Burling remarked that farmers in his area of the county are getting out of haying production. County Commissioner Ahern said his aim is that the farm create for itself a special niche wherein it not compete directly with local farmers, i.e., local taxpayers. Mr. Zullo then commented that he believed the farm should get out of the cattle business, that it is not possible to earn a profit on raising beef in New Hampshire, that his butchering costs are "eating me alive." If the farm is to continue in the beef business, Mr. Zullo said, we may want to install a slaughter house, thus to reduce our butchering costs.

Rep. Flint raised the question: Does the Finance Committee agree that we should continue with the farm operation for a few additional years? Commissioner Ahern stated that the Finance Committee had already made this commitment, i.e., that we should give the farm and the woodlands a chance to show they can be profitable. There seemed general agreement on this point, that we should continue these operations; there was no vote taken on the question raised by Rep. Flint.

After some disagreement between Commissioners MacConnell and Ahern over the question of the exact measure of losses by the farm operation, Rep. Burling made the suggestion that we invite State Commissioner of Agriculture

Stephen Taylor to visit with us here, as an expert observer, and to give us his view of the farm and its prospects; it was agreed that this should be done.

Rep. Peyron asked Mr. Zullo: Do you see the farm ever paying for itself? Mr. Zullo answered that an expert from UNH had visited the farm recently and said it should be possible to cut our losses by \$30,000 to \$40,000 yearly over the next years. Re. Peyron then asked: How many years to break-even? Mr. Zullo responded that he believed it could happen in three years. To which Rep. Peyron said: Then why should we continue, to where we will lose \$140,000?

Commissioner Ahern responded that there are many reasons: that we should keep our fields open, free of overgrowth, that we should continue to improve our timberland, that the farm and timberland offer useful employment for inmates in the Department of Correction, that this activity involves six to eight inmates in useful labor every day of the year; that these acres provide a habitat for wildlife, that we are trying to be a model farm, etc.

Rep. Burling observed that farm manager Zullo is being asked to perform "an impossible task," that on the one hand he is in competition with local farmers, but that on the other hand he is restricted from engaging in such competition.

The county's 1,400 acres of woodland provide us with our major source of cash flow; according the aforesaid expert from UNH, the woodland is our single most-important potential money-maker. Two timber cuts last year yielded the county a total revenue of \$14,000. Manager Zullo said that we could earn more than that amount if we were to cut the timber ourselves, i.e., if we were to invest in a used skidder, at around \$20,000, that each timber cut could gross \$10,000 to \$12,000. In Mr. Zullo's opinion, the skidder could pay for itself in two years.

Rep. Peyron raised the question: How can we afford to own those 1,400 acres of woodland, adding the point that no pulp company in New England can afford to own its timberland. However, the issue was not discussed any further.

2. Nursing

Director of Nursing Betty Fay discussed with the delegation the matter of the hiring freeze: page 127 of the budget. The freeze caused a budget cut of \$290,000 in nursing salaries, i.e., in positions that were not filled due to the freeze, amounting to a personnel reduction of 15 or 16 people, out of a total working population in this area of 139 people.

At present count, the Nursing Home population stands at 174 residents, or 92.7% of its full capacity.

Rep. Flint raised the question with RN Betty Fay: Will you be able, under the terms of this budget, to provide as good care as has been provided at the nursing home up to now? Betty Fay said, "Yes," that she "hoped so." The magnetic door lock system proposal was discussed: see background materials provided to the delegation by Betty Fay: attached. Also discussed was the matter of the purchase of used beds from the Springfield Hospital.

3. Physical Therapy & Occupational Therapy

Barbara Ashford discussed questions relating to salaries and benefits with the delegation: pages 151 and 154 of the budget.

4. Dental

From page 164 of the budget. Business Manager Hemenway said we have no choice regarding OBRA costs and dental care. (OBRFA refers to the

regulations imposed by the federal government's Omnibus Budget Reconciliation act.) In other words, we must pay 42 cents per day per resident for the dental services that are provided to our residents. Mr. Hemenway said it is hard to induce dentists to come to treat residents of the nursing home, because of the long distances they must travel, and because of the above fee structure.

Rep. Rodeschin raised the question: what is OBRA costing the county? What is it costing the Sullivan County taxpayer? The questions went unanswered.

5. Recreational Therapy

Ms. Thirza Smith and the delegation discussed this portion of the new budget: page 156.

6. Social Services

Ms. Courtney Andrzejczyk and the delegation discussed this portion of the budget: page 160.

7. Physician & Pharmacy

There is no change in this portion of the budget: \$75,000 for contract services for the three physicians who serve the nursing home. One physician, at least, is here every day.

Rep. Flint raised the question with the Commissioners: Do we pay more here at the nursing home for drugs than would be paid at a private pharmacy? Commissioner MacConnell said that this matter had been looked into, that the four patients whose experiences had been checked indicated there are no large discrepancies between the two.

Rep. Burling raised the question: Might our nursing home consider offering residency to other nursing homes in the state, e.g. Rockingham County, that are over-crowded? Mr. Hemenway added that Hillsboro County's home is also over-crowded. The drawback in many cases, said Mr. Hemenway, is that residents do not want to be so far away from their families as two or three hours drive. Rep. Burling suggested that we of the delegation might inform our colleagues within other county delegations of the fact that the Sullivan County Nursing Home does have openings available at the present time. Mr. Hemenway said we are currently doing some promotional work to that end; he also said that we are looking into the possibilities of "respite care," i.e., where residents do not require the intensity of care that other residents ordinarily require, or where residents might spend only a week or so here at the home, say when such residents ordinarily reside with their immediate families, and when those families must be away from their homes.

Commissioner Ahern and Dick Breed made the point that private physicians, unaffiliated with the Sullivan county Home, do not want to spend the time it takes to make trips back and forth to visit just one or two patients here. Mr. Ahern said he knows of a physician who actually discourages his patients from living her at the home for that reason, telling them: Do not go there if you wish that I continue as your doctor.

The meeting adjourned at 3:12 PM, to resume on Monday afternoon, April 29th, at the Commissioners' conference room in Newport, at 1:00 PM.

/s/ David Allison
Clerk

FY '92 BUDGET HEARING
Monday, April 29, 1991
Sullivan County Home, Unity

Issues and Highlights

The meeting of the Sullivan County Finance Committee and the Sullivan County Commissioners re-convened in Unity (instead of Newport, as had originally been planned). The meeting was called to order at 1:07 PM by co-chairman Gordon Flint. Present were: Representatives John Middleton, Richard Krueger, Eric Lindblade, Gordon Flint, Beverly Rodeschin, Peter Burling, and David Allison, Clerk. Also present were the three County Commissioners: Frank MacConnell, Donald Fontaine, and Omer C. Ahern, Jr. Also present were Business Manager Robert Hemenway and County Coordinator Catherine Thurston. Also present was Richard Breed, from the Office of the Superintendent and Administrator of the County Home and Nursing Hospital. Also present were Claremont City Manager Robert Jackson and City Treasurer Jeanine Perry to discuss the matter of Claremont's unpaid taxes, said matter having been brought up at our previous meeting of Friday, April 26th. (Neither Mr. Jackson nor Mrs. Perry was at that meeting.) Also present, in the audience, were reporters Paul Clifton and Anne Waite, both of the Claremont Eagle Times.

Chairman Flint opened the meeting by welcoming Mr. Jackson and Mrs. Perry, asking that the Claremont-County tax situation be discussed, the facts brought out, and that an effort be made here today to resolve the problem.

Catherine Thurston briefly summarized the situation as follows: The County has already received the following payments from Claremont: \$1.3 million in December 1990, \$16 thousand in January, \$47 thousand in February and March, and \$52 thousand in April . . . for a total of some \$1.42 million. The city still owes \$20 thousand for January, plus \$78 thousand for each of the next three months: February, March and April, or \$234 thousand, for a total indebtedness to the County of \$254 thousand.

Mr. Jackson did not challenge the above figures. Rather, the point was that Claremont is in a very serious situation today with regard to tax collections; that some 19 percent of all residential properties in the city are under tax liens, an unprecedented situation: see handout materials, attached; that he has not received a formal request from the County indicating that the County is in ready need of cash; that he understood his agreement with Mr. Hemenway to be that the City would do its best to pay the unpaid balance "when I get it," to quote Mr. Jackson: in other words, when the money finally comes in; and that he, City Manager Jackson wants to work things out so as not to have to borrow money in doing, and so as not to be charged interest by the County on the unpaid balance.

On the matter of charging interest, Mr. Hemenway stated that a ten percent interest fee must be charged to Claremont under an RSA, unless the delegation waives such a charge.

Commissioner Ahern commented that "we are all working out of the same pocketbooks here," and that we need to work out some resolution to this problem, i.e., speaking for Sullivan County What can the County do to help all of us achieve our objectives?

Delegate Burling raised three questions:

1. If the Claremont cash flow problem becomes the County's cash flow problem . . . how then can we resolve this matter without our resolution costing something of all the taxpayers in the County?

2. In other words, how does the County's cash flow problem interface with the City's cash flow problem?

3. And finally, how can we work all this out by June 1st?

Mr. Hemenway pointed out that the County will be able to meet its may commitments, but that by mid-June -- if Claremont is unable to come through with its unpaid balance by that time . . . the aforesaid \$254 thousand . . . that the County will have to go out and borrow the money.

Commissioner Ahern suggested that Mr. Jackson and Mr. Hemenway get together and see if they can bring back a plan.

Mr. Hemenway reminded the delegation again: the RSA says we must charge interest on the unpaid balance unless the full delegation votes otherwise, thus, that \$6 thousand in interest is now owed the County, at the specified 10 percent rate.

Rep. Rodeschin requested of Mr. Hemenway that he inform the delegation at our next scheduled meeting, Friday, May 3, in Newport, of his/and Mr. Jackson's progress here. Rep. Burling commented that he would have trouble voting to waive the interest charge.

At 2:14 PM, the meeting turned to the day's regular agenda:

1. Dietary

From page 121 of the budget. Bernie Novak discussed the salary line in the budget, 10001, of \$524 thousand, pointing out that this figure has been cut by some \$62 thousand via positions not being filled.

Rep. Rodeschin asked the question: when will the cafeteria decision be decided? Mr. Hemenway said that the Commissioners will be asked to make this decision in two or three weeks.

2. Laundry & Linen

From pages 12 and 141, Louise Richards discussed staff reductions for laundry workers and housekeeping via "a selective freeze." In other words, the County Commissioners can vote to fill any of these otherwise-frozen positions, if they wish.

Rep. Rodeschin asked the question: Has there been any discussion with Valley Regional Hospital regarding our handling their laundry services? Mr. Hemenway said he had not yet discussed with Don Holl of VRH, adding that with our new equipment at the nursing home it may be possible for us in the future to provide that service to VRH. Rep. Burling asked whether such an arrangement might expose Nursing Home residents to diseases and viral dangers at VRH.

3. Housekeeping

From pages 144-146, Louise Richards addressed the budget item of \$4200, for repair of blinds, asking: why do it? pointing out that the blinds are not worth such an expenditure. Rep. Burling suggested we consult an architect who works in the institutional field, ask the architect's opinion on this question; Rep. Burling and Ms. Richards agreed they would discuss this matter further in the next day or two, that Rep. Burling will meanwhile be in touch with architects.

4. Operation of the Plant

From page 135, Leo Dureauleau discussed the \$36 thousand in salaries in the maintenance department, having cut some \$32 thousand -- current vacant positions.

From page 139, the \$56 thousand annual payment to EUA Cogenics (EUA = Eastern Utilities) for electricity and fuel. This item prompted Commissioner MacConnell to ask: what would it cost us to buy out EUA? Mr. MacConnell believes the Commissioners need to discuss this question soon.

Dave Allison

MEETING OF THE SULLIVAN COUNTY DELEGATION

June 5, 1991

A meeting was held in Concord, NH at the State House in Room #205. Convened at 2:25 p.m. for the purpose of resolving the correcting the minutes of the March 1990 Annual Convention to reflect action to be taken with interest earned on Capital Bond Issue. A motion was made by Representative Schotanus, seconded by Krueger that any interest accrued on the \$980,000 Capital Bond Issue, will be considered general fund revenue and expended for the purpose of reducing taxes. Motion carried 12 to 0.

Also resolved: Letter of April 19, 1991 to Rep. Schotanus from Commissioner Ahern concerning County Commissioner's Districts. This question was tabled at the request of Peter Burling, seconded by Mike Tetu.

Meeting adjourned at 2:55 p.m.

/s/ Fredrik Peyron
Clerk pro-tem

MINUTES OF SULLIVAN COUNTY FINANCE COMMITTEE JUNE 17, 1991

The Sullivan County Finance Committee met in the Commissioners Conference Room in Newport, immediately following the Public Hearing on June 17th.

Meeting called to order at 9:15 p.m. Members present were Flint, Middleton, Lindblade, Peyron and Rodeschin. Motion made by Representative Rodeschin to approve giving the Treasurer authorization to borrow Revenue Anticipation Notes in the amount of \$5,000,000 pending receipt of 1991 taxes. This was seconded by Representative Lindblade and passed 5 to 0.

Representative Peyron moved to transfer funds between accounts presented by the Business Manager, see attached list dated June 17th, 1991, seconded by Representative Lindblade, passed 5 to 0.

Motion to purchase 40 easy chairs for patient rooms from Capital Bond Fund as directed by State Survey Report in the amount of \$4,360, made by Representative Peyron, seconded by Representative Middleton.

Amendment to that motion, made by Representative Rodeschin that remainder of bond fund to be used for project intent. This was seconded by Representative Middleton, passed 5 to 0. Vote on motion as amended, passed 5 to 0.

Meeting adjourned at 9:45 p.m.

Respectfully submitted
/s/ Richard Krueger
Acting Clerk

MEETING OF THE SULLIVAN COUNTY DELEGATION
State House, Concord
June 20, 1991

The meeting was held in Room 105-A, beginning at 10:50 AM.

Representatives present were: Clerk David Allison, Thomas A. Behrens, Peter H. Burling, Irene Domini, Gordon Flint, Richard Krueger, Fredrik Peyron, Robert Porter, Beverly Rodeschin, and Delegation Chairman Merle W. Schotanus.

Chairman Schotanus raised the unfinished matter of electoral districts, the matter having initially been taken up two weeks ago, asking the delegation: shall we re-address this issue? Rep. Burling so moved; Rep. Domini seconded the motion; the delegation so voted, unanimously. Then Chairman Schotanus moved that the April 19 recommendations of the County Commissioners to the County Delegation (copy of said recommendations attached) be accepted and submitted to the General Court; Rep. Behrens seconded this motion; the vote to accept and submit to the General Court was unanimous.

Chairman Schotanus raised the matter of a written communication from Robert Jackson, City Manager, City of Claremont, regarding the abatement of some \$7,000 in interest on unpaid taxes from Claremont to the County. (In accordance with RSA 29:12, Claremont must apply to the County Delegation for such abatement.) Chairman Schotanus turned the Jackson letter over to Finance Committee Chairman Gordon Flint, asking that the Finance Committee come back to the delegation with its recommendation regarding the settlement of this question; on this same matter, Chairman Schotanus expressed the opinion that members of the Finance Committee from Claremont "should excuse themselves" from participation in this discussion when it comes up.

On the State Budget and the Sullivan County Budget:

Chairman Schotanus expressed the belief that the cities and towns will in fact receive revenue sharing from the State, but that as of this date (June 20, 1991) the State Budget itself is not yet firm and, further, that for practical reasons we the County Delegation "don't want to look at the County Budget" until the State Budget is in hand. Accordingly, Chairman Schotanus and Finance Chairman Flint worked out a schedule, as follows regarding public hearings and the Sullivan County Budget:

During the week of July 7:

1. The first public meeting of the Finance Committee on the County Budget will be held on Monday, July 8th, at 9 AM, in the County Commissioners' offices in Newport.

2. The second public meeting of the Finance Committee will be held on Friday, July 12th, at 9 AM, in the same offices.

Advertisements will be run in the newspapers announcing these dates to the public, as well as the following date:

Then on August 5th, at 7 PM, we will hold the County Convention, in the County Commissioners' offices in Newport, at which time the County Delegation will hear the Finance Committee report and then vote on the County Budget.

With the above dates agreed to, the Chairman adjourned the meeting at 11:10 AM.

/s/ David C. Allison
Clerk

MEETING OF THE SULLIVAN COUNTY DELEGATION
State House, Concord
June 27, 1991

The meeting was held in Room 105-A, beginning at 5:00 PM.

Representatives present were: Clerk David Allison, Thomas A. Behrens, Peter H. Burling, Irene Domini, Gordon Flint, Richard Krueger, Eric Lindblade, John Middleton, Fredrik Peyron, Delegation Chairman Merle W. Schotanus, Carol Stamatakis, Michael Tetu, and Robert Walsh.

Given that the Sullivan County budget for FY 1992 has yet to be accepted by a vote of the Sullivan County Convention (because the Convention itself will not convene until more than a month from today, in August), Chairman Schotanus convened the County Delegation on this date in June to consider the adoption of a continuing resolution whereby the Delegation would authorize the Sullivan County Commissioners to make any authorized expenditures in order to pay its bills, excluding capital expenditures, at FY 1991 levels until either August 15, 1991, or until the County Convention itself does meet in August and does approve the new budget for FY 1992, whichever date comes first.

Representative Thomas Behrens moved that the Delegation so authorize the County Commissioners; Representative Richard Krueger seconded the move. The Delegation voted unanimously in favor of the authorization.

Finance Committee Chairman Gordon Flint announced that the Finance Committee will hold public meetings in Newport to review and consider approval of the FY 1992 County budget; these public meetings will be held at the County Commissioners' offices, on July 8, 1991, to begin at 9 AM, and (if a second meeting is necessary) on July 12, 1991, also beginning at 9 AM. Committee Chairman Flint also announced that the date for the County Convention is now set, for the evening of August 5th, to begin at 7 PM, also in Newport, and that public notices of these meetings have been sent out.

The meeting of the County Delegation adjourned at 5:10 PM.

/s/ David C. Allison
Clerk

MEDICAL DIRECTOR'S REPORT

It is my pleasure, as Medical Director of the Sullivan County Nursing Home, to be reporting to you this year for the first time.

There have been many changes at the Sullivan County Nursing Home this year. The resignation of Dr. Hutchins is, of course, one of the major changes. In August of 1990, Dr. Marvin Kendall, Dr. Denis Maryn and myself from Newport began contractual association with the nursing home to act as the Medical Staff. It has been an important year as the three of us have learned to develop a good working relationship with each other as well as with the nursing staff and administration at the nursing home. This has been made easier in as much as we three have very similar styles of medical practice and have been able to work together reasonably cohesively. We assigned approximately sixty (60) residents to each doctor who became primarily responsible for those sixty. This has worked out well as I feel it is easier for each of us to know, in more intimate detail, the medical history of sixty patients as it is to try to know all the residents of the nursing home. One advantage that I have seen is that we have reduced the number of admissions to the hospital for acute medical problems and have treated some serious illnesses effectively here at the county home.

We have instituted a program of Peer Review within the last three (3) months as part of the overall Quality Assurance at the Sullivan County Nursing Home. With the help of Nancy Nobile, R.N., the medical staff felt that we could accomplish Peer Review by reviewing all charts of deceased residents each quarter. We will meet quarterly and review charts as a means of making constructive comments that will improve care at this facility. As this is a new area for us all, we will fine tune this as we go to develop the most effective form of Peer Review.

Finally, as a personal comment, I would like to say that I am excited about the coming opportunity to work with Mr. Robert Hemenway as the Administrator of the Sullivan County Nursing Home. Our relationship with Mr. Lawrence was good but I am excited about Mr. Hemenway's vision for the future of the county home. He has the interest of the residents -- both their medical well-being and their social well-being -- as his priority. I feel that, over the long haul, this will make for a facility which delivers both high quality medical and social support for our residents.

Respectfully Submitted,
/s/ Lawrence A. Schissel, M.D.
Medical Director

HUMAN SERVICES REPORT

Basically the Human Services Department has remained the same. It is the responsibility of the County to pay for programs mandated by the State of New Hampshire, for youth, elderly, disabled, who are unable to afford the high costs of services.

The County's participation with the State is a 50-50 split providing monetary assistance to the elderly (Old Age Assistance) and disabled (Aid to the Totally and Permanently Disabled) persons that meet State eligibility guidelines for public assistance. For these categories the County served average 430 clients per month. The County cost to the State of New Hampshire for these programs were:

Old Age Assistance - \$64,750.00

Aid to the Permanently and Totally Disabled - \$261,352.00

Intermediate Nursing Care - \$2,373,778.00

Sullivan County has two District Courts issuing court-ordered services for Sullivan County youth. Sullivan County is responsible for 25% of the total costs. An average of 98 children were served on a monthly basis, for a total of \$596,225.00.

Five percent incentive funds for the 18 months budget totaled \$71,355.00

January 1, 1990, through June 30, 1990, - total amount received was \$23,785.00. Awards were:

Lake Sunapee Area Mediation Program - \$12,576.00

Community Youth Advocates - \$11,209.00

July 1, 1990 through June 30, 1991 - total amount received was \$47,570.00. Awards were:

Lake Sunapee Area Mediation Program - \$27,445.00

Community Youth Advocates - \$12,125.00

Diversion Specialist - \$8,000.00

A new program was developed on the County level funded with a grant from the 5% incentive funds. As Human Service Administrator for Sullivan County, I have met with parents or guardians for all new and potential CHINS cases in Sullivan County. The purpose of the interview is to explain the CHINS court process, financial responsibility of the parents/guardians, to obtain information such as health insurance, educational coding, and to discuss other possible resources in lieu of filing a CHINS petition. At this time I would like to thank Officer Don Fontaine, Claremont Police Dept., and Det. Sgt. Alan Soucy, Newport Police Dept., for the support they have given to this program.

Total parental reimbursement for Sullivan County was \$3,267.90.

	O A A	A P T O	I M C	B & C	TOTAL
BUDGET	165,587 00	225,587 00	12,124,528 00	626,516 00	23,081,177 00
EXPENSES TO DATE	165,531 51	1259,621 57	12,168,215 42	6591,161 87	23,284,499 97
AVAILABLE	(1634 51)	95,965 43	(1623,796 42)	615,372 53	(1293,222 97)
ESTIMATED 10 MONTH EXPENSES	165,581 51	1259,621 57	12,168,215 42	6591,161 87	23,284,499 97
SURPLUS/DEFICIT	(1634 51)	95,965 43	(1623,796 42)	615,372 53	(1293,222 97)

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL TO DATE
NEWPORT	O A A	\$466.00	\$79.75	\$1,159.00	\$454.00	\$527.75	\$489.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,170.75	\$13,586.75
	A P T D	\$2,122.75	\$2,719.00	\$4,261.50	\$3,417.50	\$3,254.00	\$2,788.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,220.75	\$48,613.75
	I M C	\$21,407.42	\$25,920.42	\$28,503.32	\$26,048.93	\$30,935.13	\$28,356.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$282,671.78	\$343,543.64
	B & C	\$6,074.59	\$3,585.93	\$18,478.79	\$7,159.70	\$7,904.43	\$7,513.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$105,631.71	\$162,127.71
	TOTAL	\$42,370.76	\$32,285.30	\$52,472.61	\$42,080.13	\$42,421.31	\$49,447.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$407,644.38	\$551,871.85
PLAINFIELD	O A A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7.50	\$7.50
	A P T D	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	I M C	\$466.49	\$741.84	\$451.87	\$741.92	\$771.78	\$234.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,129.89	\$4,908.34
	B & C	\$676.32	\$1,691.92	\$669.13	\$1,090.54	\$374.36	\$791.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,357.78	\$16,357.78
	TOTAL	\$1,132.81	\$445.97	\$1,321.80	\$1,832.46	\$1,066.12	\$1,025.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,584.76	\$26,273.62
SPRINGFIELD	O A A	\$84.50	\$84.50	\$84.50	\$84.50	\$84.50	\$84.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,003.75	\$1,510.75
	A P T D	\$233.50	\$233.50	\$233.50	\$233.50	\$233.50	\$233.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,676.00	\$4,077.00
	I M C	\$0.00	\$2,293.57	\$1,454.54	\$771.80	\$744.08	\$768.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,032.08
	B & C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$472.77	\$732.77
	TOTAL	\$318.00	\$2,611.57	\$1,772.54	\$1,089.80	\$1,062.08	\$1,066.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,412.32	\$12,352.60
SUNAPEE	O A A	\$10.50	\$10.50	\$10.50	\$10.50	\$9.50	\$9.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$139.25	\$199.75
	A P T D	\$453.25	\$650.50	\$680.50	\$680.50	\$593.75	\$658.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,230.25	\$7,757.25
	I M C	\$5,744.61	\$4,819.78	\$3,464.35	\$5,577.71	\$4,783.84	\$5,189.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$37,142.44	\$66,721.91
	B & C	\$1,009.86	\$0.00	\$0.00	\$0.00	\$0.00	\$48.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$119.25	\$1,277.36
	TOTAL	\$7,318.22	\$5,510.78	\$4,155.35	\$6,268.21	\$5,377.09	\$5,705.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44,631.19	\$75,966.27
UNITY	O A A	\$133.50	\$127.00	\$127.00	\$127.00	\$127.00	\$127.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,492.25	\$2,440.75
	A P T D	\$128.75	\$123.50	\$123.50	\$123.50	\$123.50	\$123.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,766.75	\$2,513.00
	I M C	\$3,223.64	\$2,731.71	\$2,441.68	\$2,731.80	\$3,559.41	\$3,340.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,495.35	\$33,943.27
	B & C	\$791.32	\$621.22	\$5,475.23	\$1,355.60	\$355.61	\$2,015.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,585.48	\$30,199.76
	TOTAL	\$4,277.21	\$3,613.43	\$8,167.41	\$4,337.70	\$4,064.52	\$5,406.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,039.63	\$77,116.78
WASHINGTON	O A A	\$10.50	\$10.50	\$0.00	\$10.50	\$10.00	\$9.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$115.00	\$186.00
	A P T D	\$700.50	\$487.00	\$911.00	\$700.50	\$700.50	\$700.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,212.00	\$10,392.00
	I M C	\$520.38	\$918.70	\$828.69	\$1,421.46	\$888.57	\$921.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,305.38	\$15,204.66
	B & C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$327.61	\$527.61
	TOTAL	\$1,331.38	\$1,396.20	\$1,739.69	\$2,132.46	\$1,599.07	\$1,631.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,159.99	\$26,260.27
OTHER	O A A	\$26.00	\$25.50	\$25.50	\$25.00	\$24.50	\$24.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$103.50	\$454.50
	A P T D	\$108.75	\$103.50	\$103.50	\$103.50	\$103.50	\$103.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,609.50	\$2,255.75
	I M C	\$4,033.94	\$5,163.25	\$5,763.46	\$7,194.07	\$7,351.58	\$6,745.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,432.02	\$80,853.83
	B & C	\$425.16	\$910.87	\$2,088.91	\$3,074.87	\$1,598.87	\$1,131.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,676.58	\$14,327.94
	TOTAL	\$7,063.85	\$6,143.12	\$7,968.37	\$10,397.44	\$9,076.43	\$8,005.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,021.52	\$97,811.12
MONTHLY	O A A	\$3,354.75	\$2,681.00	\$3,788.25	\$2,899.25	\$3,025.00	\$2,384.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44,924.01	\$65,501.51
	A P T D	\$13,301.00	\$13,288.25	\$17,735.50	\$17,245.00	\$15,257.25	\$13,481.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$160,512.82	\$259,651.57
	I M C	\$160,064.44	\$153,313.93	\$145,243.43	\$150,542.36	\$153,439.02	\$134,653.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,471,158.27	\$2,348,235.42
	B & C	\$32,797.65	\$12,048.60	\$32,713.76	\$39,815.54	\$25,994.60	\$33,537.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$306,583.84	\$591,141.47
	TOTAL	\$209,447.84	\$181,351.78	\$219,480.92	\$210,322.15	\$199,025.87	\$164,177.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,081,193.84	\$3,384,449.97
=====														
REFUNDMENTS														
	O A A	\$160.00	\$545.50	\$202.90	\$503.00	\$181.60	\$226.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,229.50	\$3,267.90
	A P T D	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	I M C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	B & C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL	\$160.00	\$545.50	\$202.90	\$503.00	\$181.60	\$226.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,229.50	\$3,267.90

HUMAN SERVICES MONTHLY REPORT

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL TO DATE
ACORNTH	O.A.A.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	A.P.T.D.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	I.N.C.	\$1,012.76	\$1,069.61	\$924.19	\$838.32	\$999.07	\$817.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,921.63
	B.E.C.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL	\$1,012.76	\$1,069.61	\$924.19	\$838.32	\$999.07	\$817.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,921.63
CHARLESTOWN	O.A.A.	\$167.50	\$157.50	\$167.50	\$166.00	\$167.75	\$167.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,933.75	\$2,847.50
	A.P.T.D.	\$999.25	\$1,448.75	\$1,791.50	\$1,286.00	\$1,132.50	\$1,147.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,438.00	\$21,463.50
	I.N.C.	\$10,704.89	\$11,977.68	\$10,579.81	\$9,557.96	\$8,375.31	\$8,572.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$116,415.68	\$176,978.45
	B.E.C.	\$1,757.10	\$509.29	\$1,044.82	\$1,273.38	\$620.81	\$2,228.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,135.32	\$32,865.32
	TOTAL	\$13,628.74	\$13,993.22	\$13,558.53	\$12,663.34	\$11,296.37	\$12,998.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$147,322.75	\$224,158.77
CLAREMONT	O.A.A.	\$2,265.50	\$1,985.75	\$1,935.75	\$1,794.25	\$1,855.50	\$1,945.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,417.11	\$37,660.11
	A.P.T.D.	\$7,270.75	\$7,467.00	\$9,004.00	\$10,153.00	\$8,888.25	\$7,807.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$99,133.82	\$149,465.07
	I.N.C.	\$95,079.50	\$91,734.87	\$65,557.28	\$87,878.16	\$87,858.43	\$73,258.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$918,859.89	\$1,440,212.84
	B.E.C.	\$20,372.00	\$8,744.81	\$24,053.98	\$19,810.92	\$16,690.24	\$19,072.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$228,487.21	\$333,447.45
	TOTAL	\$124,997.04	\$129,991.43	\$110,592.99	\$119,646.33	\$113,301.42	\$102,079.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,271,283.23	\$1,960,985.47
CORRISH	O.A.A.	\$138.50	\$123.00	\$122.50	\$122.50	\$122.50	\$122.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,922.00	\$2,472.50
	A.P.T.D.	\$662.00	\$643.00	\$643.00	\$635.50	\$623.25	\$624.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,834.50	\$10,866.00
	I.N.C.	\$698.72	\$2,519.66	\$1,336.21	\$1,508.98	\$1,451.89	\$980.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,435.31	\$16,430.73
	B.E.C.	\$11.50	\$48.24	\$15.54	\$27.57	\$0.00	\$44.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,244.03	\$2,389.50
	TOTAL	\$1,210.72	\$2,331.90	\$1,817.25	\$1,996.84	\$1,996.84	\$1,172.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,435.86	\$30,359.73
CROYDON	O.A.A.	\$30.50	\$11.00	\$20.00	\$19.50	\$19.50	\$19.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$381.00	\$491.00
	A.P.T.D.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	I.N.C.	\$889.01	\$1,394.32	\$1,416.10	\$1,336.06	\$880.27	\$880.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,933.01	\$16,853.35
	B.E.C.	\$350.16	\$350.16	\$631.29	\$519.60	\$338.88	\$180.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,802.18	\$6,172.99
	TOTAL	\$1,269.67	\$1,857.48	\$2,077.59	\$2,135.48	\$1,694.44	\$1,080.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,094.19	\$23,519.34
GOSHEM	O.A.A.	\$51.75	\$108.00	\$106.00	\$104.00	\$105.50	\$105.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,875.15	\$2,455.40
	A.P.T.D.	\$162.50	\$182.50	\$211.50	\$211.50	\$194.50	\$194.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,201.25	\$2,216.25
	I.N.C.	\$663.02	\$655.50	\$572.80	\$653.53	\$687.81	\$648.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,283.23	\$10,084.44
	B.E.C.	\$18.75	\$40.00	\$0.00	\$15.00	\$0.00	\$125.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$160.75
	TOTAL	\$836.32	\$986.00	\$890.30	\$988.63	\$987.81	\$1,032.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,339.63	\$14,925.94
GOSHATH	O.A.A.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$780.00	\$780.00
	A.P.T.D.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	I.N.C.	\$2,240.06	\$2,082.34	\$1,723.63	\$2,082.43	\$1,949.53	\$1,447.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,315.00	\$33,210.34
	B.E.C.	\$0.00	\$0.00	\$255.47	\$188.56	\$192.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$347.43
	TOTAL	\$2,240.06	\$2,082.34	\$2,009.30	\$2,290.99	\$2,032.93	\$1,447.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,323.00	\$34,845.77
LAWSON	O.A.A.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	A.P.T.D.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	I.N.C.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,886.69	\$14,508.72
	B.E.C.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,886.69	\$14,508.72
LEWISTON	O.A.A.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	A.P.T.D.	\$10.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	I.N.C.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	B.E.C.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL	\$10.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

SULLIVAN COUNTY NURSING HOME
ANNUAL REPORT
(January 1, 1990 - June 30, 1991)

Over the last eighteen months, there have been a number of significant changes in the Nursing Home. One of the most significant changes has been the change in Administrators. At the beginning of this period, Richard Breed was the Acting Administrator with the resignation of Ms. Diane Pappalardo in October, 1989. On January 15, 1990, Mr. Robert Lawrence was appointed by the County Commissioners to the position of Administrator. He served in this capacity until April 19, 1991 when the Commissioners terminated his services and appointed Mr. Robert A. Hemenway as Acting Administrator. Mr. Hemenway had served as the County Business Manager since September, 1986.

During this period there was a change in the Director of Nursing for the Nursing Home. On September 14, 1990 Ms. Linda Cooney resigned her position of Director of Nursing and Ms. M. Betty Fay was appointed to the position on October 4, 1990.

There was also a change in the Medical Director's position at the Nursing Home. On July 31, 1990, Dr. Richard K. Hutchins resigned his position to move to South Carolina. Dr. Hutchins had served the Nursing Home as its Medical Director since July 1, 1979. On August 1, 1990, Dr. Lawrence Schissel was appointed to the position of Medical Director and Dr.'s Mayrnn and Kendall were hired as his assistants.

During this eighteen month period, there were several major projects completed at the Nursing Home. On November 27, 1989 new wells were turned on replacing the use of Marshall Pond as the water source for the County Complex. The use of these wells has greatly improved the quality of water without the use of treating the water.

Other projects completed during this time period was the siding and replacement of windows in Maple Hill, expansion and resurfacing on the parking lot and main driveway at the Nursing Home, and installation of a new hot water tank.

The County added to its acreage at the County Complex in Unity by purchasing the St. Sauveur property as the result of reaching an out-of-court settlement with the estate of Charles St. Sauveur. This added some 53 acres to the County's holding as well s a two story home and a barn.

At the end of this eighteen month period, the resident population consisted of 126 women with an average age of 84 years and 50 men with an average age of 79 years. There were 119 admissions, 95 deaths and 21 discharges to the community or other facilities. The following are the census figures for each quarter during this eighteen month period.

NURSING HOME CENSUS

Date	Total Days Available	Medicaid Days	Private Days	Leave Days	Total Days Filled
1/90-3/90	16,920	11,697/73.4%	4,148/26.0%	94/.6%	15,939/94.2%
4/90-6/90	17,108	12,215/76.1%	3,742/23.3%	98/.6%	16,055/93.8%
7/90-9/90	17,296	12,787/77.3%	3,710/22.4%	47/.3%	16,544/95.7%
10-12/90	17,296	12,804/79.0%	3,368/20.8%	36/.2%	16,208/93.7%
1/91-3/91	16,920	12,522/79.9%	3,130/19.9%	54/.3%	15,706/92.8%
4/91-6/91	<u>17,108</u>	<u>12,702/80.0%</u>	<u>3,107/19.6%</u>	<u>68/.4%</u>	<u>15,877/92.8%</u>

18 MONTH

TOTAL	102,648	74,727/77.6%	21,205/22.0%	397/.4%	96,329/93.8%
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MAPLE HILL CENSUS

1/90-3/90	1,350	1,136/90.4%	121/9.6%	1,257/93.1%
4/90-6/90	1,365	1,241/93.2%	91/6.8%	1,332/97.6%
7/90-9/90	1,380	1,005/92.0%	92/8.0%	1,147/83.1%
10-12/90	1,380	965/91.3%	92/83.7%	1,057/76.6%
1/91-3/91	1,350	852/90.4%	90/9.6%	942/69.8%
d4/91-6/91	<u>1,365</u>	<u>894/90.4%</u>	<u>91/9.2%</u>	<u>985/72.2%</u>

18 MONTH

TOTAL	8,190	6,093.90.7%	577/8.6%	6,720/82.1%
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I would like to take this opportunity to thank the many volunteers who make the resident's lives so much fuller and to the staff for their loyalty and support.

Respectfully submitted,
Robert A. Hemenway
Acting Administrator

FARM/WOODLANDS ANNUAL REPORT

Fiscal Year 1/90 - 6/91

It was decided by the County Commissioners and County Delegations that a farm manager should be hired during fiscal year 1990-1991. The farm manager started 4/1/90. During the next nine months data on all the farm/woodlands was gathered, as well as improvements made to the garden, hay, pig, cattle, maple syrup, and firewood operations. During the final six months of the fiscal year a 3 year business management plan was developed in cooperation with UNH Cooperative Extension Business Management Specialist, William Zweigbaum, Sullivan County Extension Agricultural Specialist, Gail McWilliam and the Farm Manager.

The report represents recommendations for adjustment to the existing farm enterprise mix at the Sullivan County Farm and options for the future as the appropriate mixture of enterprises evolve over time and as the farm manager develops additional markets for farm products.

The piggery was expanded from 12 brood sows in 1990 to 28 sows for 1991-92 using existing stock and different boars. Fifty-two piglets were sold during the fall of 1990 and over 100 piglets were sold during the spring of 1991. The number of feeders and roasters kept for slaughter is determined by the garbage available from the nursing home and other sources close by.

It was determined that a phase out of raising of steer cattle on a purchase to slaughter basis would be implemented and some Herford heifers would be purchased, bred, and calves be sold as feeders or raised as beef in the future, utilizing some of the marginal fields for grazing in the summer.

Approximately 7,000 bales of hay were put in during 1990, the yield from 100 acres of forage land. By May 1st, 1991 all hay was sold privately or used by the County's cattle. It was determined that the small amount of acreage in cow corn in 1990 would be replanted into a hay crop in 1991 and only a small amount of grassland would be chopped into the silo in the future. All fields were soil tested in 1990 and fertilized accordingly during the season.

Christmas trees were planted, 2,000 each spring 1990 and 1991 in fields no longer used for forage crops or pasture.

The 1990 garden slightly exceeded early projections, and produce was sold to the nursing home, local hospitals, supermarkets and to staff and guests at the home. It was determined that the growing season could be improved by a small greenhouse. A greenhouse was constructed in the fall of 1990 and utilized in the spring of 1991 to start plants. All the 1991 crop of tomatoes, peppers, cabbage, lettuce and flowers were started in the greenhouse. All garden areas were covered in the fall of 1990 with winter rye through cost share with the Agriculture Stabilization Conservation Service to control erosion. The New Hampshire Conservation Corp. (a privately funded group of high school students) were enlisted to assist the farm during the busy 1991 spring and summer months in the garden area.

During the same period a study was completed by Brook McCandlish, Forester from New England Forestry Foundation (paid for partially by cost share by the Agricultural Stabilization Conservation Service) and a ten year forest management plan was presented the commissioners. The report includes: inventory, current growth rate, proposed management activities, and recommendations for forest management for the next decade. The objective is to maintain and enhance the productivity of the 1300 plus wooded acres, maintain and improve wildlife habitat, protect soils and water quality, utilize labor to best advantage and to provide regular revenues to offset the costs of county services through sales of firewood, maple syrup and timber. Over the 18 month fiscal year the county woodlands operation cut, split, and delivered over 360 cord of firewood, taken from different wood lots. The Judkin's lot qualified for cost share through the Agricultural Stabilization Conservation Service as a thinning practice, leaving the commercial grade timber room for growth, this practice was completed by the woodlands crew in June 1991. As recommended by the study, two timber cuts were conducted, one during the fall 1990, the little Sugar River lot yielded approximately 100,000 board feet of various types with the largest amount being pine and oak. The second cut, thinning of the Maple Sugar lot behind the home place, yielded approximately 42,000 board feet and 150 ton of pulp, with the largest amount being pallet wood and oak. The firewood was cut and yarded at both areas for future cutting and splitting by the wood crew.

With the thinning of the Maple Sugar lot and better tapping practices, the Maple Syrup operation will continue to improve in the future. The yield for 1990 season was 196 gallons and 1991, 232 gallons of Maple Syrup were produced.

Respectfully Submitted,
/s/ James P. Zullo
Farm Manager

COUNTY COMMISSIONERS' REPORT

To the Citizens of Sullivan County:

Pursuant to N. H. R.S.A. 30:1, the Commissioners of Sullivan County herewith submit their annual report for the fiscal year 1991 (January 1, 1990-June 30, 1991).

Fiscal year 1991 was a very important year for Sullivan County because it marked the change to a new fiscal year for the County, as one effort to reduce the tax burden on the taxpayers of Sullivan County.

Historically, the County Commissioners have been ultimately responsible for the 188 bed Nursing Home Facility, the 15 bed Maple Hill Share Home Facility, the 65 bed County Department of Corrections, the farm and woodlands consisting of 1,500 acres, more or less, of land, all located in the Town of Unity, and the County Business Office located in the Town of Newport, employing, all told, county wide, 300 employees. The population of Sullivan County as of the last Federal census is 38,592. The 1991 fiscal year county budget totalled \$19,023,434.00, of which \$6,471,394.00 was raised by real estate taxes.

Coupled with the financial/budgetary control over the Sheriff's Department and the Registry of Deeds, the responsibilities and duties of the County Commissioners are, necessarily time consuming and because of the myriad of Federal and State laws, rules, and regulations governing every aspect of County Government, also complex. Accordingly, decisions that historically could be simply and quickly made, must today be made after discussions with experts such as lawyers, engineers and other consultants, and much investigation. Above all, the Commissioners in their deliberations take into consideration the need for a high quality of care for the residents of the Nursing Home and Maple Hill, the need for appropriate working conditions for our County employees, and the very pressing need for relief from property taxes for the residents of the County.

The County Commissioners, as stewards of the County resources, have initiated several projects designed to plan for the future of the people of Sullivan County and to make County Government more efficient and less dependent on taxpayer dollars.

The first effort, taken in cooperation with the sixteen members of the County Delegation, was to hire a Farm and Woodlands Manager to work toward maximizing revenues from the farm and woodlands operations of the County in the Town of Unity. The report of the Farm and Woodlands Manager, James Zullo, contained elsewhere in this report is recommended for further information on this program.

Another program initiated this year is the "VISIONS 2000 COMMITTEE". THE " VISION 2000 COMMITTEE" includes elected County officials and private citizens, who together have spent many hours reviewing our present County Government activities, services, and responsibilities, with the goal of recommending to the Commissioners the directions that should be taken by the County in the future, in order to meet the needs of the people of Sullivan County.

The formation of the "Sullivan County Public Cooperative Group", envisioned in October of 1990 to promote group purchasing among the towns, school districts and the County, became a reality in March of 1991 and has already achieved some significant savings for the people of Sullivan County in areas of food and fuel purchases.

At the County Complex in Unity, the following projects were completed to enhance the safety and welfare of the residents and employees of the nursing home facility:

1. The completion of a multi-denominational chapel in the Nursing Home that was dedicated on October 18, 1990. The successful completion of the chapel was due largely to the coordination efforts of Juanita Sweet and the generous donations of many private individuals.
2. The installation of three (3) dry fire hydrants to address fire safety at the Unity Complex.
3. Repair of the dam at the Shute Place Pond, which Pond is a vital part of the fire safety plan for the Unity Complex.
4. An expansion of the parking lot with adequate lighting to address safety concerns of the employees and residents of the Unity Complex.
5. Installed new siding and energy efficient windows at Maple Hill to save on fuel costs.
6. The installation of a new underground water supply and distribution system to ensure the integrity of the drinking water for our residents at the Nursing Home.

Other significant items included the initiation of monthly Commissioners meetings at various towns within the County to increase public participation in, and awareness of, County Government, the hosting of a delegation of local government leaders from Poland coordinated by Charles Puksta of Claremont; the resignation of Richard K. Hutchins, M.D. as County Physician in August of 1990, who had served the residents of the Nursing Home faithfully and compassionately since 1979; the welcoming of Drs. Schisell, Maryn, and Kendall to serve the medical needs of our residents of the Nursing Home; the annual free pancake breakfast held in early June at which over 500 Sullivan County residents and their families attended, which program included displays by Extension Service Educators, Gail McWilliam and Steve Wood and local 4-H clubs; and the naming of Robert Hemenway as the Acting Nursing Home Administrator to succeed Robert Lawrence, who left the Nursing Home Administrative Position in April 1991.

One area of significant importance to the Commissioners is the problem of overcrowding at the Jail and House of Correction at the Department of Corrections facility in Unity. The problem has caused the County to incarcerate several inmates of the Department of Corrections at other Correctional Facilities in Grafton and Cheshire Counties at great expense to the taxpayers of Sullivan County. The time has now come when either an expansion of the present facility or the construction of a new facility must be pursued in order for Sullivan County to come into compliance with State and Federal laws. The failure of the County to act in a timely and responsible manner to either expand or construct a new facility, not only for adult, male and female offenders, but also for juvenile, male and female, offenders, could result in substantial future problems for the County.

In conclusion, the Commissioners are very appreciative of the tireless and fine efforts of the employees of Sullivan County, the Priests, Ministers and clergy of the various religious faiths and the residents of the County who volunteer their time and efforts at the Nursing Home and Department of Corrections and the various local clubs and service organizations who have generously donated their services and financial resources to the residents at the Nursing Home; to these individuals we extend a sincere and heartfelt thank-you.

Respectfully submitted,
Sullivan County Commissioners

Omer C. Ahern, Jr.
Donald B. Fontaine, Sr.
Anthony Maiola
(1/1/90-12/31/90)
Frank McConnell, Jr.
(1/1/91-6/30/91)

DEPARTMENT OF CORRECTIONS REPORT

The Sullivan County Department of Corrections detained over 500 individuals during 1990. Five percent (5%) were of protective custody status, forty percent (40%) were sentenced to the House of Corrections (minimum security), and fifty-five percent (55%) were detained pre-trial. The increase in the detention of pre-trial individuals caused an overpopulation in the maximum security area of the facility. Additional bunks were added and the cell block was filled to over capacity frequently throughout the year.

During 1990 the Medical department was challenged repeatedly, adding to budget concerns. With the ever increasing epidemic of HIV infections comes additional problems affecting every aspect of the Correctional Department and its budget. The variety of maladies included special needs resulting from quadraplegic care, cardiac and psychiatric care, pregnancies, and extensive care from a long term pre-existing kidney stone formation. The cost of the care far exceeded the allotted budget.

Work Release Supervisor William Henderson reports that twenty-four (24) residents obtained employment, and the County realized over \$6,900 in Room and Board reimbursement.

The Sullivan County Department of Corrections staff successfully completed physical, mental and educational requirements in order to qualify for Group 2 Retirement.

The Sullivan County Department of Corrections employee of the Year for 1990 is Shift Supervisor/Training Supervisor Sherry Lee.

Respectfully submitted,
Sandra LaPointe
Superintendent

SHERIFF'S ANNUAL REPORT

1990-1991

I would like to begin this year's report by informing the public about the basic duties of the Sheriff's Department. We have two major duties. The serving of civil process in the 15 towns of Sullivan County, and we are the "enforcement arm" of the Superior Court. Our department provides the security for the Superior Court. It also provides for the transportation of individuals to and from the Superior and District Courts. Transportation is also provided for prisoners to and from doctor and hospital appointments. When a prisoner is hospitalized, it is our duty to provide 24 hour security. We also travel nationwide to bring wanted subjects back to New Hampshire.

The County just completed an 18 month budget, putting it on a fiscal rather than calendar year. I would like to report that the Sheriff's Office had a very busy 18 months. During that time, the Sheriff's Department returned \$115,102.17 in revenue. The past year and a half saw our department transport 2,062 individuals, including juveniles. These were for the various courts and other institutions. We served 4,684 pieces of civil paperwork, and handled 660 administrative relays to various agencies. To achieve this we travelled 173,226 miles and spent 1068.5 hours in court.

The Sheriff's Department will continue to serve the county as cost effective as possible. We urge the citizens of Sullivan County to please stop in and visit.

I thank you for your continued support.

Respectfully submitted,

Arnold Greenleaf
Sheriff

SECTION I		18 MOS.		ACTUAL	
PURPOSE OF APPROPRIATION		APPROPRIATIONS PREVIOUS FISCAL YEAR		EXPENDITURES SPENT TO	
		1/1/90-6/30/91		6-30-91	
Current Maintenance:	Acct. Nos.				
General Government:					
Administration — Commissioners' Office	4100	162,869.	00	158,891.	00
Administration — Treasurer	4101	8,297.	00	7,947.	00
Administration — Auditors'	4102	13,750.	00	14,150.	00
County Attorney	4110	150,467.	00	158,149.	00
Register of Deeds	4120	245,667.	00	238,421.	00
Register of Probate	4130	-----	---	-----	---
Sheriff	4140	429,252.	00	421,732.	00
Medical Referee	4150	9,000.	00	8,980.	00
Maintenance of Court House (1st Loc.)	4160	64,314.	00	50,548.	00
Maintenance of Court House (2nd Loc.)	4170	12,451.	00	11,565.	00
Superior Court (1st Loc.)	4180	-----	---	-----	---
Superior Court (2nd Loc.)	4181	-----	---	-----	---
Public Welfare	4190	3,136,170.	00	3,340,358.	00
Payroll Office	4105	54,380.	00	51,623.	00
County Nursing Home: Maple Hills	5145	156,089.	00	160,810.	00
Administration	5100	837,868.	00	818,772.	00
Property and Related Expense	5110	-----	---	-----	---
Dietary	5130	1,623,387.	00	1,616,122.	00
Nursing	5140	5,868,038.	00	5,821,384.	00
Plant Operation	5150	986,298.	00	961,027.	00
Laundry and Linen	5160	418,708.	00	399,328.	00
Housekeeping	5170	564,358.	00	537,604.	00
Physicians and Pharmacy	5180	122,250.	00	122,717.	00
Special Services (5191,92,93,94,95&96)	5190	560,086.	00	529,043.	00
Conservation District	4106	44,522.	00	43,934.	00
Jail Expense	6100	1,323,923.	00	1,393,340.	00
Prior Year Deficit	0999			-----	---
County Farm:				-----	---
Farm Expense	7100	185,759.	00	194,301.	00
NH DOT Roadside Cleanup	7010	13,975.	00	12,937.	00
Volunteer Program (DOC)	6101	6,550.	00	6,550.	00
Cooperative Extension Service	8360	227,307.	00	227,306.	00
Debt Service:				-----	---
Interest:				-----	---
On Tax Anticipation Notes	9100	313,000.	00	288,712.	00
On Long Term Notes	9110	12,285.	00	12,284.	00
On Bonded Debt	9120	205,577.	00	189,638.	00
Principal:				-----	---
Tax Anticipation Notes	9150			-----	---
Long Term Notes	9160			-----	---
Bonded Debt	9170	400,000.	00	400,000.	00
Victim/Witness Program	4111	54,336.	00	44,407.	00
Capital Outlay, New Construction and Equipment:				-----	---
Woodlands	7150	46,403.	00	46,728.	00
Special Grants: 8360-8372		130,780.	00	139,996.	00
Co. Administration Bldg.	4197	91,427.	00	84,820.	00
Business Manager	4103	135,326.	00	135,371.	00
State 5% Incentive Funds	4104	71,355.	00	64,498.	00
Economic Development Agent	8370	80,000.	00	80,000.	00
County Convention Expense	9370	3,500.	00	3,849.	00
Capital Bond	9197	980,000.	00	542,995.	00
Contingency Fund	9900				
TOTAL APPROPRIATIONS		19,749,724.	00	19,340,837.	00

18 MOS.

SECTION II SOURCES OF REVENUE		ESTIMATED REVENUE PREVIOUS FISCAL YEAR 11/1/90-6/30/91	ACTUAL REVENUE AS OF 6-30-91
Current Income:	Acct. Nos.		
Prior Year Surplus	4009	46,626.00	46,626.00
Register of Deeds - Fees	2011	295,000.00	322,538.00
Sheriff's Writ Fees	9012	87,000.00	86,316.00
Miscellaneous Income	4015	46,260.00	49,864.00
18 Month Bond		1,300,000.00	1,300,000.00
Patient Income (Nos. 5020, 1, 2, 3) & 4		8,829,316.00	8,727,872.00
Miscellaneous Income (Nos. 5025, 6)		6,500.00	2,290.00
State Reimbursements Courts	4018	179,480.00	179,602.00
Extradition	9081	-----	1,461.00
Jail	6040	14,250.00	12,756.00
Rent--Extension Service	4007	12,951.00	12,216.00
County Farm: Land Rental	8058	1,000.00	1,000.00
Farm (Nos. 7050, 1, 2, 3, 4, 5, 6, 7, 9) ,61 & 62		60,500.00	55,360.00
Home, Farm & Jail Services	7060	6,000.00	2,292.00
Beautification Program	7010	13,975.00	13,025.00
Voc. Rehabilitation Program	5027	47,216.00	1,091.00
Rent Income	5028	26,190.00	30,051.00
Interest (Nos. 9060, 1, 2)	4001	238,480.00	252,342.00
Victim/Witness Program	4019	54,336.00	42,700.00
Sale Timber	8055	7,000.00	12,143.00
Sale of Cord Wood	8056	16,000.00	29,405.00
Maple Syrup	8057	5,000.00	7,835.00
Medical Billing	5029	24,000.00	15,495.00
Area Communication Service	4006	2,137.00	2,136.00
Insurance Refund	4008	220,000.00	335,733.00
Other: 5% Montes	4005	71,355.00	64,497.00
NH Gas Tax Refund Sheriff	9083	-----	180.00
Rev. from State: Sheriff	9084	26,852.00	24,484.00
Maple Hills	5032	144,612.00	141,247.00
Admin. Services	5033	37,537.00	36,577.00
Proceeds of Bonds and Long Term Notes			
Volunteer Program	6041	6,550.00	6,549.00
Capital Bond	03001	980,000.00	967,758.00
Prior Year Encumbrances	04100	24,798.00	24,798.00
Prior Year Encumbrances	05035	62,318.00	62,318.00
Meals Reimbursement	05034	110,725.00	125,665.00
Total Income From All Sources Except Taxation SUB TOTAL		13,003,964.00	12,939,879.00
* Amount Necessary To Be Raised by County Tax	4000	6,745,760.00	6,745,760.00
TOTAL REVENUES		19,749,724.00	19,741,982.00

SULLIVAN COUNTY HOME SPECIAL FUNDS

DATE CREATED	NAME OF FUND	TYPE OF FUND	INVESTED IN	AMOUNT OF PRINCIPAL 12/31/89	DIVIDENDS & INTEREST	INCOME	EXPENDED	AMOUNT OF PRINCIPAL 6/30/91
1965	Nursing Home Equipment Fund	Special	Claremont Savings	\$ 6,496.75	\$ 539.59	\$ 8,087.01	\$9,468.22	\$ 5,655.13
1968	Alix Ungern Savings Account	Restricted	Indian Head	1,263.32	107.15	172.50	-0-	1,542.97
1970	Elsie Hardison CD	Restricted	Claremont Savings	260.37	-0-	96.54	76.90	3,000.00
1970	Activities	Restricted	Claremont Savings	1,072.52	46.84			280.01
1970	Activities	Activities	Claremont Savings	2,609.91	312.59	5,678.57	4,002.21	1,119.36
1972	David Miller, Jr.	Restricted	Indian Head	96.89	-0-	-0-	96.89	4,598.86
1974	Ernest O. Russell	Special	Claremont Savings	61.62	-0-	-0-	61.62	-0-
1981	Caroline J. Bailey	Special	Claremont Savings	28,797.94	3,707.39	-0-	-0-	32,505.33
1985	SCNH Vending Acct.	Special	Claremont Savings	4,546.75	486.82	4,721.95	1,648.49	8,107.03

9/4/91 REB/am

1990 ANNUAL REPORT

UNH COOPERATIVE EXTENSION, SULLIVAN COUNTY

Education is the mission of Cooperative Extension -- helping people help themselves. As the outreach arm of the University of New Hampshire, Cooperative Extension provides practical education which helps people of all ages throughout Sullivan County and New Hampshire.

Last year one out of four New Hampshire families turned to Cooperative Extension for advice and support. Extension offers educational programs designed for individuals, families and communities. Topics include financial management, child care and development, housing, 4-H youth programs, nutrition, food safety, farm and forestry practices, environmental quality and more. UNH Cooperative Extension help New Hampshire residents deal sensibly and creatively with today's important issues.

Cooperative Extension regularly participates in local community events. This year staff members from the Sullivan County office were involved in events such as County Government Week, Kid's Fest in Newport, Newport Concerts on the Common, Cornish Fair and area high school career days. We continue to sponsor local public educational events and workshops for residents in all areas of Natural Resources and Family, Community and Youth. Collectively, our educational programs and individual assistance reached approximately 8800 residents of Sullivan County during 1990. In addition, our bi-monthly educational newsletter reached over 1500 people with each issue and educational newspaper articles and radio releases reached several thousand daily in Sullivan County and beyond.

Program highlights for 1990 include:

- Organized through Sullivan County, UNH Cooperative Extension, 29 local agricultural producers cooperated on a joint marketing project, promoting Sullivan County products, saving individual promotion costs and encouraging people to buy local products.
- An example of the long term success of 4-H is a Newport club active in Natural Resource projects. This club assisted with data collection for a statewide Extension Integrated Pest Management Program and has sponsored many learning activities at special events throughout the country. The club was recognized by the NH Commissioner of Agriculture for their promotion of agriculture and natural resources statewide.
- A 5-session series "TAKING CHARGE OF YOUR FINANCES" was conducted a total of six times in Claremont and Newport. An estimated 60 individuals or couples have participated. Also, single session workshops on family money management were conducted for Family Independence Program (4 different sessions), Work Options, Senior Companions, and other targeted audiences.
- Inspected 5,400 acres of woodlands and provided forest and wildlife management advice to 115 landowners throughout Sullivan County.

- Forty-four youths participated in a Sullivan County Extension 4-H Babysitting Course, designed to teach young people the basics of child care.
- An Extension-sponsored equipment demonstration, held on a local farm in Sullivan County to illustrate the use of chopped newspaper as farm animal bedding, drew an audience of about 100 farmers, municipal representatives, and business representatives. As a result, three local farms began using newspapers from the Claremont Transfer Station, and a local newspaper business, consuming several tons of waste newspaper per month.
- Over 2,500 youth were reached through school enrichment programs; including Bike Safety, Embryology and International 4-H Youth Exchange slide/talks. Also, 333 4-H members were actively enrolled in 22 Sullivan County Clubs.
- In conjunction with Departments of Employment Security and Health and Human Services, hundreds of copies of the publication "WHEN YOUR INCOME DROPS" were distributed to Sullivan County individuals and families.
- Provided advice and guidance on community tree care and town forest management to Acworth, Claremont, Grantham, Newport, Springfield, Sunapee, and Unity.
- A countywide survey of farm stand and pick-your-own farm business customers was conducted by Sullivan County Cooperative Extension. The published results have been used as a marketing guide statewide.
- Presented classes on food safety, healthy lifestyles and adolescent nutrition to students at Sunapee and Newport High School; provided resources to teachers at other schools in county on teaching nutrition in the classroom.
- Assisted with a ten year management plan for the Sullivan County Home's 1300 acres of woodlands, and continue to advise the County Farm manager on forest management.
- In addition, Cooperative Extension works closely with many other agencies and organizations locally and statewide to help coordinate program efforts.

**SULLIVAN COUNTY
DETAIL OF BONDED INDEBTEDNESS AS OF
JUNE 30, 1991**

PRINCIPAL ONLY

BANK EAST	7.25%, MATCHING CDBG FUNDS	
	COUNTY HOME WATER SYSTEM IMPROVEMENTS	
	1987 - 1992	\$ 120,000

N.H. MUNICIPAL BOND BANK	8.1%	
	COURT HOUSE RENOVATIONS PROJECT	
	1985 - 1995	680,000

N.H. MUNICIPAL BOND BANK	7.45%	
	CAPITAL IMPROVEMENT BOND	
	1990 - 2000	980,000

N.H. MUNICIPAL BOND BANK	6.90%	
	CHANGE IN FISCAL YEAR BOND	
	1990 - 1992	<u>1,300,000</u>

TOTAL BONDED INDEBTEDNESS		\$ 3,080,000
---------------------------	--	--------------

**1990
SULLIVAN COUNTY APPORTIONMENT**

Town:

ACWORTH	2.19860%	148,312
CHARLESTOWN	6.91630%	466,557
CLAREMONT	25.91120%	1,747,907
CORNISH	3.49170%	235,542
CROYDON	2.03000%	136,939
GOSHEN	1.73370%	116,951
GRANTHAM	9.88350%	666,717
LANGDON	1.36110%	91,817
LEMPSTER	2.18900%	147,665
NEWPORT	10.59380%	714,632
PLAINFIELD	4.34700%	293,238
SPRINGFIELD	3.68210%	248,386
SUNAPEE	19.90700%	1,342,878
UNITY	2.60520%	175,741
WASHINGTON	3.14980%	<u>212,478</u>
 TOTALS	 100.00000%	 \$6,745,760

SULLIVAN COUNTY, NEW HAMPSHIRE

REPORT ON EXAMINATION OF FINANCIAL STATEMENTS AND
INTERNAL CONTROL STRUCTURES

EIGHTEEN MONTH PERIOD ENDED JUNE 30, 1991

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RE Snyder

CERTIFIED PUBLIC ACCOUNTANT

To the Commissioners of Sullivan County
Sullivan County, New Hampshire

I have audited the accompanying general purpose financial statements of Sullivan County, New Hampshire, as of and for the eighteen month period ended June 30, 1991, as listed in the Table of Contents. These financial statements are the responsibility of the County's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted by audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Sullivan County, New Hampshire, as of June 30, 1991, and the results of its operations and the cash flows of its proprietary fund and fiduciary types for the eighteen month period then ended in conformity with generally accepted accounting principles.



Robert E. Snyder

July 31, 1991

SULLIVAN COUNTY
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1991

	GOVERNMENTAL FUND TYPES				FUND TYPE	TRUST AND AGENCY FUND	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)		
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE			GENERAL	LONG-TERM DEBT	GENERAL FIXED ASSETS	1990	1989
Assets											
Cash	\$173,742	\$72,019	\$366	\$300		\$13,781	\$		\$260,208	\$451,070	
Temporary cash investments			424,397			32,506			\$424,397		
Investments									\$32,506	28,798	
Accounts receivable, net of allowance for uncollectibles of \$46,500											
Prepaid expenses	22,902			707,442					\$707,442	452,989	
Due from other funds	694,685								\$22,902	10,000	
Due from other governments									\$694,685	317,372	
Inventory of supplies, at cost	11,008								\$11,008	3,168	
Inventory of supplies, at cost				62,225					\$62,225	103,008	
Restricted assets - cash						15,881			15,881	13,256	
Property and equipment											
Buildings and Improvements				3,731,159				2,826,412	6,557,571	6,057,306	
Equipment				728,854				649,525	1,378,379	1,198,904	
Accumulated depreciation				(2,047,518)					(2,047,518)	(1,770,540)	
Amount to be provided for retirement of general long-term debt											
Amount to be provided for retirement of vacation pay											
Total assets	\$902,417	\$72,019	\$424,763	\$3,182,462		\$62,168	\$1,841,748	\$3,475,937	\$9,961,514	\$8,127,125	
Liabilities											
Vouchers payable	\$446,930	\$371	\$	\$29,962		\$		\$	\$477,263	\$425,325	
Accrued liabilities	247,247								\$247,247	225,194	
Deferred income	6,858								\$6,858	7,966	
Compensated absences payable				192,181			61,748		\$253,929	152,299	
Due to other governments	\$1,560								\$11,509	74,242	
Due to patients						5,340			\$1,560	4,954	
Due to other funds									\$5,340	317,372	
Capital lease obligation		16,905		677,780					\$694,685	28,369	
Short-term debt	1,525,000								\$1,525,000	180,000	
Long-term debt							120,000		\$120,000		
General obligation bonds							1,660,000		\$1,660,000	1,020,000	
Total liabilities	2,226,035	68,836		899,923		5,340	\$1,841,748		\$5,041,882	2,435,815	
Fund equity											
Contributed capital				2,220,314					2,220,314	2,077,555	
Investment in fixed assets								3,475,937	3,475,937	3,289,167	
Reserved funds											
Reserved for inventory				62,225					62,225	103,008	
Reserved for encumbrances		3,183	424,763			10,542			438,468	134,866	
Unrestricted funds											
Designated for future expenditures											
Undesignated	(1,323,618)					46,286			46,286	39,903	
Total fund equity	(1,323,618)	3,183	424,763	2,282,539		56,828		3,475,937	4,919,632	5,691,310	
Total liabilities and equity	\$902,417	\$72,019	\$424,763	\$3,182,462		\$62,168	\$1,841,748	\$3,475,937	\$9,961,514	\$8,127,125	

The accompanying notes are an integral part of this statement

SULLIVAN COUNTY
COMBINED STATEMENT OF REVENUES AND EXPENDITURES -
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE EIGHTEEN MONTH PERIOD ENDED JUNE 30, 1991

	GOVERNMENTAL FUND TYPE			FIDUCIARY FUND TYPE	TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST AND AGENCY FUND	1990	1989
Revenues						
Taxes	\$6,745,760	\$ --	\$ --	\$ --	\$6,745,760	\$4,974,681
Fines and fees	86,316	322,538	--	--	408,854	264,919
Charges for products and services	133,007	--	--	--	133,007	75,437
Intergovernmental	331,036	14,265	--	--	345,301	222,872
Interest	195,999	1,223	52,340	12,809	262,371	263,880
Miscellaneous	389,195	--	--	4,752	393,947	148,215
Total revenues	7,881,313	338,026	52,340	17,561	8,289,240	5,950,004
Expenditures						
Current - general government	575,647	238,419	--	--	814,066	500,871
- public safety	2,022,062	--	--	--	2,022,062	1,120,534
- health and welfare	3,340,358	--	--	--	3,340,358	1,946,458
- miscellaneous	748,718	--	--	11,178	759,896	421,349
Capital outlay	15,201	--	160,480	--	175,681	100,120
Debt service						
Principal retirement	400,000	--	--	--	400,000	230,000
Interest and fiscal charges	490,635	--	15,616	--	506,251	415,370
Total expenditures	7,592,621	238,419	176,096	11,178	8,018,314	4,734,702
Excess revenues over (under) expenditures	288,692	99,607	(123,756)	6,383	270,926	1,215,302
Other financial sources (uses)						
Proceeds of bond	--	--	980,000	--	980,000	--
Operating transfers in	140,462	--	--	--	140,462	33,598
Operating transfers out	(1,886,599)	(91,496)	(48,966)	--	(2,027,061)	(1,396,274)
Total other financial (uses)	(1,746,137)	(91,496)	931,034	--	(906,599)	(1,362,676)
Excess of revenues and other financial sources over (under) expenditures and other financial uses	(\$1,457,445)	\$8,111	\$807,278	\$6,383	(\$635,673)	(\$147,374)
	*****	*****	*****	*****	*****	*****

The accompanying notes are an integral part of this statement

SULLIVAN COUNTY
COMBINED STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL, SPECIAL REVENUE, CAPITAL PROJECTS AND PROPRIETARY FUND TYPES
FOR THE EIGHTEEN MONTH PERIOD ENDED JUNE 30, 1991

	General Fund				Special Revenue Fund				Capital Projects Fund				Enterprise Fund			
	Budget	Actual	Variance Favorable (Unfavorable)		Budget	Actual	Variance Favorable (Unfavorable)		Budget	Actual	Variance Favorable (Unfavorable)		Budget	Actual	Variance Favorable (Unfavorable)	
Revenues																
Register of deeds - fees	12,951	\$ 12,216	(735)		\$295,000	\$322,538	\$27,538		\$	\$	\$		\$	\$	\$	
Bent records building	87,000	86,316	(684)													
Sheriff's writ fees	46,260	49,864	3,604													
Miscellaneous income	1,300,000	1,300,000											6,500	2,290	(4,210)	
Short-term debt																
Prior year's surplus	46,626	46,626														
Prior year's encumbrances	24,798	24,798														
Burling home income																
State welfare													62,318	62,318		
Private													6,521,741	6,693,591	171,850	
Police Mill - private													2,193,655	1,986,000	(207,655)	
Police Mill - welfare													17,807	17,807	(31,113)	
Cafeteria													144,612	121,200	(23,412)	
Recreation - vocational													45,000	48,201	3,201	
Rehabilitation																
Medical billing income													47,216	1,091	(46,125)	
Administrative services													26,100	30,051	3,951	
Meals reimbursement													24,000	15,495	(8,505)	
Meals reimbursement - courts													37,537	36,577	(960)	
Victim witness program	179,400	179,602	122										110,725	125,665	14,940	
County jail income	54,358	42,700	(11,658)													
Volunteer program	14,258	12,258	(2,000)													
County farm income	6,510	6,549	(39)													
County farm income									980,000	980,000						
Home and jail services	6,000	2,292	(3,708)													
Other	89,500	105,743	16,243													
Interest income	238,480	195,999	(42,481)						52,340	52,340						
Interest income transferred																
from other funds																
State incentive monies	71,355	56,343	(15,012)													
Area community service	2,137	2,136	(1)													
Extradition reimbursement		1,461	1,461													
Insurance refunds	220,000	335,793	115,793													
Real Hampshire gas tax refund		180	180													
Real Hampshire gas tax refund																
Real Hampshire gas tax refund																
Sheriff's department	26,852	24,484	(2,368)													
Roadside cleanup	13,975	13,025	(950)													
Taxes																
	2,440,550	2,563,320	122,770		295,000	322,538	27,538		980,000	1,032,340	52,340		9,288,414	9,142,606	(145,808)	
	6,745,760	6,745,760														
Total Revenue	9,186,310	9,309,080	122,770		295,000	322,538	27,538		980,000	1,032,340	52,340		9,288,414	9,142,606	(145,808)	

(continued)

The accompanying notes are an integral part of this statement

SULLIVAN COUNTY
COMBINED STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL, SPECIAL REVENUE, CAPITAL PROJECTS AND PROPRIETARY FUND TYPES
FOR THE EIGHTEEN MONTH PERIOD ENDED JUNE 30, 1991

	General Fund				Special Revenue Fund				Capital Projects Fund				Enterprise Fund			
	Budget	Actual	Variance (Unfavorable)		Budget	Actual	Variance (Unfavorable)		Budget	Actual	Variance (Unfavorable)		Budget	Actual	Variance (Unfavorable)	
Expenditures																
Governmental																
Commissioners' office	162,869	158,893	3,976		--	--	--		--	--	--		--	--	--	
Treasurer	8,297	7,947	350		--	--	--		--	--	--		--	--	--	
Auditors	13,750	14,150	(400)		--	--	--		--	--	--		--	--	--	
Business manager	136,753	135,372	1,381		--	--	--		--	--	--		--	--	--	
5% monies	71,355	64,497	6,858		--	--	--		--	--	--		--	--	--	
Payroll	54,360	51,623	2,737		--	--	--		--	--	--		--	--	--	
Conservation district clerk	44,522	41,934	2,588		--	--	--		--	--	--		--	--	--	
County attorney	150,467	158,166	(7,699)		--	--	--		--	--	--		--	--	--	
Victim witness	34,336	44,407	(9,071)		--	--	--		--	--	--		--	--	--	
Shifting department	429,252	421,732	7,520		255,667	238,419	17,248		--	--	--		--	--	--	
Medical referee	9,000	8,980	20		--	--	--		--	--	--		--	--	--	
Maintenance of courthouse	64,314	50,548	13,766		--	--	--		--	--	--		--	--	--	
building	12,451	11,565	886		--	--	--		--	--	--		--	--	--	
Public welfare	3,252,170	3,340,358	(88,188)		--	--	--		--	--	--		--	--	--	
County building	90,000	86,820	3,180		--	--	--		--	--	--		--	--	--	
County Nursing Home	--	--	--		--	--	--		--	--	--		--	--	--	
Administration	--	--	--		--	--	--		--	--	--		--	--	--	
Nursing care	--	--	--		--	--	--		--	--	--		--	--	--	
Naple Hill	--	--	--		--	--	--		--	--	--		--	--	--	
Operation of plant	--	--	--		--	--	--		--	--	--		--	--	--	
Housekeeping & laundry	--	--	--		--	--	--		--	--	--		--	--	--	
Physician and pharmacy	--	--	--		--	--	--		--	--	--		--	--	--	
Special services	--	--	--		--	--	--		--	--	--		--	--	--	
Social services	--	--	--		--	--	--		--	--	--		--	--	--	
Therapy	--	--	--		--	--	--		--	--	--		--	--	--	
Dental	--	--	--		--	--	--		--	--	--		--	--	--	
County Jail	1,384,955	1,393,340	(8,385)		--	--	--		--	--	--		--	--	--	
Volunteer program	6,550	6,550	--		--	--	--		--	--	--		--	--	--	
County farm & woodlands	244,362	241,029	3,333		--	--	--		--	--	--		--	--	--	
Special grants	448,087	447,301	786		--	--	--		--	--	--		--	--	--	
Debt service	--	--	--		--	--	--		--	--	--		--	--	--	
Interest	506,662	490,634	16,028		--	--	--		--	--	--		--	--	--	
Principal - bonded debt	400,000	400,000	--		--	--	--		--	--	--		--	--	--	
Capital expenditures	3,500	3,849	(349)		--	--	--		980,000	542,995	437,005		--	--	--	
Delegation expenses	13,975	12,937	1,038		--	--	--		--	--	--		--	--	--	
Roadside cleanup	--	--	--		--	--	--		--	--	--		--	--	--	
Total expenditures	7,562,007	7,592,612	(30,605)		255,667	238,419	17,248		980,000	558,611	421,389		10,962,050	10,966,811	(4,761)	
Revenues over (under)	\$1,624,303	\$1,716,468	\$92,165		\$49,333	\$84,119	\$34,786		\$ --	\$473,729	\$473,729		\$1,673,036	\$1,824,205	\$150,569	

The accompanying notes are an integral part of this statement

SULLIVAN COUNTY
COMBINED STATEMENT OF REVENUES AND EXPENSES -
PROPRIETARY FUND AND FIDUCIARY FUND TYPES
FOR THE EIGHTEEN MONTH PERIOD ENDED JUNE 30, 1991

	PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	TOTALS (MEMORANDUM ONLY)	
	ENTERPRISE	NONEXPENDABLE TRUST	1990	1989
Operating revenues				
Charges for services				
State welfare	\$6,817,031	\$ --	\$6,817,031	\$3,723,564
Private	2,003,887	--	2,003,887	1,349,574
Contributions	--	5,679	5,679	4,080
Interest	--	736	736	435
Miscellaneous	259,370	--	259,370	164,675
Total operating revenues	9,080,288	6,415	9,086,703	5,242,328
Operating expenses				
Personnel services	6,616,961	--	6,616,961	3,927,482
Contractual services	309,513	--	309,513	202,885
Supplies and office expenses	225,865	--	225,865	142,567
Heat, light and power	307,073	--	307,073	185,516
Depreciation	277,232	--	277,232	164,847
Payroll and other taxes	502,999	--	502,999	297,698
Food	577,752	--	577,752	370,938
Repairs and maintenance	145,137	--	145,137	173,748
Employee benefits	1,938,996	--	1,938,996	909,218
Bad debts	54,190	--	54,190	12,000
Telephone	39,978	--	39,978	21,121
Miscellaneous	11,354	4,175	15,529	18,634
Insurance	98,470	--	98,470	88,255
Medicine	186,382	--	186,382	131,123
Total operating expenses	11,291,902	4,175	11,296,077	6,646,032
Income (loss) before operating transfers	(2,211,614)	2,240	(2,209,374)	(1,403,704)
Transfers from other funds	1,886,599	--	1,886,599	1,362,676
Net income	(\$325,015)	\$2,240	(\$322,775)	(\$41,028)
	=====	=====	=====	=====

The accompanying notes are an integral part of this statement

SULLIVAN COUNTY
 COMBINED STATEMENT OF CHANGES IN FUND BALANCES -
 GOVERNMENTAL FUNDS AND PROPRIETARY FUNDS
 FOR THE EIGHTEEN MONTH PERIOD ENDED JUNE 30, 1991

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES			FIDUCIARY FUND TYPES			ACCOUNT GROUPS		TOTALS	
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	MURKING HOME	MURKING HOME CONTRIBUTED CAPITAL	MURKING HOME RESERVE FOR INTERESTS		EXPENDABLE TRUST	WOM-EXPENDABLE TRUST		GENERAL FIXED ASSETS		(MEMORANDUM ONLY)	1989
Fund balances, beginning of year	\$133,027	\$39,460	\$	\$	\$2,077,555	\$103,008		\$39,903	\$4,302		\$3,289,167	\$5,691,310	\$5,751,223	
Excess of revenue and other financing sources over (under) expenditures and other financial uses	(1,457,445)	8,111	807,278	(325,015)	--	--		6,383	2,240		--	(958,448)	(188,402)	
Increase in compensated absence liability	--	--	--	76,093	(76,093)	--		--	--		--	--	--	
Capital outlay - purchase of fixed assets	--	--	--	(69,173)	69,173	--		--	--		186,770	186,770	128,489	
Capital transfers - from other funds	--	(44,396)	(382,515)	--	426,911	--		--	--		--	--	--	
Transfer of depreciation to contributed capital	--	--	--	277,232	(277,232)	--		--	--		--	--	--	
Changes in Inventory	--	--	--	40,863	--	(40,863)		--	--		--	--	--	
Fund balances, end of year	(\$1,323,618)	\$3,183	\$424,763	\$	\$2,220,314	\$42,225		\$46,286	\$10,542		\$3,475,937	\$4,919,632	\$5,691,310	

The accompanying notes are an integral part of this statement
 7

SULLIVAN COUNTY
COMBINED STATEMENT OF CASH FLOWS -
PROPRIETARY FUND AND FIDUCIARY FUND TYPES
FOR THE EIGHTEEN MONTH PERIOD ENDED JUNE 30, 1991

	PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	TOTALS (MEMORANDUM ONLY)	
	-----	-----	-----	-----
	ENTERPRISE	NONEXPENDABLE TRUST	1990	1989
	-----	-----	-----	-----
Cash flows from operating activities				
Net income (loss)	(\$325,015)	\$2,240	(\$322,775)	(\$41,028)
Adjustments to reconcile net income (loss) to net cash provided by operations				
Depreciation	277,232	--	277,232	164,847
Changes in assets and liabilities				
Increase in accounts receivable	(254,453)	--	(254,453)	(38,954)
(Increase) Decrease in inventory	40,863	--	40,863	(14,132)
Increase (Decrease) in vouchers payable	(131,239)	--	(131,239)	124,789
Increase (Decrease) in due to other funds	385,692	--	385,692	(85,735)
Increase in accrued liabilities	76,093	--	76,093	16,427
	-----	-----	-----	-----
Net cash provided by operating activities	69,173	2,240	71,413	126,214
Cash flows used for capital activities				
Increase in property and equipment	(69,173)	--	(69,173)	(126,075)
Cash, beginning of period	300	8,302	8,602	8,463
	-----	-----	-----	-----
Cash, end of period	\$300	\$10,542	\$10,842	\$8,602
	=====	=====	=====	=====

The accompanying notes are an integral part of this statement

SULLIVAN COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE EIGHTEEN MONTH PERIOD ENDED JUNE 30, 1991

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying general purpose financial statements of Sullivan County, New Hampshire, (the County) are presented in accordance with generally accepted accounting principles. The amounts shown in the "Totals (Memorandum Only)" column of the accompanying combined financial statements are presented only to facilitate financial analysis and are not the equivalent of consolidated financial statements.

In March 1990 the County Delegation approved a change in the year end of the County from December 31 to June 30. As a result these financial statements include revenues and expenditures, results of operations and changes in cash flows for the eighteen month period ended June 30, 1991. The "Totals (Memorandum Only)" column in combined statement of revenue and expenditures, combined statement of revenues and expenses, combined statement of changes in fund balances and combined statement of cash flows include totals for the eighteen month period ended June 30, 1991 and the year ended December 31, 1989.

The County, for financial reporting purposes, includes in this report all government departments, agencies, institutions, commissions, public authority or other government organizations that are controlled by or dependent on the Sullivan County Commissioners. Control by or dependence on the County was determined on the basis of control over the selection of management, influence on operations, accountability for fiscal matters, degree of financial interdependence and governing authority.

Accordingly, the financial statements presented herein do not include agencies which have been formed under applicable state laws as separate and distinct units apart from Sullivan County. Sullivan County Transit Company, Sullivan County Homemakers, Sullivan County Extension Service and Sullivan County Rehabilitation Center are specifically excluded from the County's financial statements.

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue and expenditures. The various funds are summarized by type in the financial statements. The

(continued)

SULLIVAN COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE EIGHTEEN MONTH PERIOD ENDED JUNE 30, 1991

(continued from previous page)

following fund types and account groups are used by the County:

Governmental Funds

General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund.

Special Revenue Fund - The Special Revenue Fund is used to account for the proceeds of special revenue sources requiring separate accounting of legal or regulatory provisions which restrict expenditures for specific purposes.

Capital Projects Fund - The Capital Projects Fund is used to account for financial resources to be used for the acquisition of construction of major capital additions.

Proprietary Fund

Enterprise Fund - The Enterprise Fund is used to account for the operations of the Sullivan County Nursing Home (The County Home). The County Home provides a service to the general public on a continuing basis which is financed through user charges and reimbursement from the State of New Hampshire. Periodic determination of revenue earned, expenses incurred and net income is appropriate for capital maintenance, public policy, management control, accountability and cost reimbursement purposes.

Fiduciary Funds

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Unrestricted trust funds

(continued)

SULLIVAN COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE EIGHTEEN MONTH PERIOD ENDED JUNE 30, 1991

(continued from previous page)

are expendable trusts and accounted for as a governmental fund. Restricted trust funds are nonexpendable and accounted for as a proprietary fund.

Account Groups - Account Groups are not "funds" and are concerned only with the measurement of results of financial position. They are not involved with measurement of results of operations. Account Groups include:

General Fixed Asset Account Group - This group of accounts is established to account for all fixed assets of the County, other than those accounted for in the Proprietary Fund. General fixed assets are stated at cost. Where the original cost records are not available, the assets are recorded at the estimated historical cost. No depreciation has been provided on general fixed assets.

General Long-Term Debt Account Group - Long-term liabilities expected to be financed from general government are recorded in the general long-term debt account group. It is the County's intention to retire these bonds from the revenues generated by governmental funds. The bonds bear the full faith and credit of the County.

The measurement focus of the General, Special Revenue and Capital Projects Funds is on the determination of and changes in financial position. This concept emphasizes the acquisition, use and balance of expendable available financial resources and related liabilities. These funds use the modified accrual method of accounting; revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the fiscal period. Expenditures, other than interest on long-term debt obligations and certain estimated liabilities recorded in the General Long-Term Debt Account Group, are recorded when the related liability is incurred. Outlays for inventory items are considered expenditures at the time of purchase. Outlays for property and equipment are considered expenditures when paid, and no provision is made for depreciation of property and equipment. Outlays for retirement of general long-term debt are recorded as expenditures when paid.

(continued)

SULLIVAN COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE EIGHTEEN MONTH PERIOD ENDED JUNE 30, 1991

(continued from previous page)

The accrual basis of accounting is followed by the Enterprise Fund, whereby revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period incurred. Outlays for inventory items are considered expenditures when consumed. Outlays for property and equipment are capitalized and depreciated. Outlays for retirement of general long-term debt are recorded as a reduction on the related liability.

Only the Enterprise Fund (The County Home) records inventory which consists of food and supplies. Inventory is recorded at cost.

County Home property and equipment are stated at cost. Depreciation has been provided over the estimated useful lives using the straight-line method based upon the following estimated useful lives:

Buildings	40 years
Building improvements	10 - 20 years
Sewer treatment facility	25 years
Water system	20 years
Movable equipment	5 - 10 years

Employees are allowed to carry over unused vacation pay into the next budget year; however, the vacation must be used prior to the employee's anniversary date of employment. Consequently, vacation pay earned but unused is recorded as a liability for compensated absences. The Proprietary Fund liability is accrued for all earned but unused vacation benefits. All other fund amounts are recorded in the general long-term debt group of accounts. These amounts will be recorded as full expenditures in the year in which they are paid. Sick leave is not vested; consequently, sick leave is recognized as an expense in the year it is paid.

(continued)

SULLIVAN COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE EIGHTEEN MONTH PERIOD ENDED JUNE 30, 1991

(continued from previous page)

Transactions that would be treated as revenue, expenditures or expenses if they involved organizations external to the governmental unit are accounted for as revenues, expenditures or expenses in the funds involved. Transactions which constitute reimbursement to a fund for expenditures or expenses initially made from that fund which are properly applicable to another fund are recorded as expenditures or expenses in the reimbursing fund and as reductions of the expenditures or expenses in the fund that is reimbursed.

Nonrecurring or nonroutine transfers of equity between funds are treated as residual equity transfers and are reported as additions to or deductions from the beginning fund balance of governmental funds. Residual equity transfers to proprietary funds are treated as contributed capital and such transfers from proprietary funds are reported as reductions of retained earnings or contributed capital as is appropriate in the circumstances. All other transactions are treated as operating transfers and are included in the results of operations of both governmental and proprietary funds.

B. BUDGETARY BASIS OF ACCOUNTING

The County prepares its annual budget on a basis which is different from generally accepted accounting principles (GAAP basis). To provide a meaningful comparison of actual results with the budget, the combined statement of revenue and expenditures "budget and actual" is presented in accordance with the County's method (budget basis). The major differences between the budget and GAAP basis are as follows:

The budget recognizes as revenue short term debt used to finance the change in year end discussed in Note A. GAAP records short term debt as a liability of the General Fund.

The budget recognizes as revenue surplus unrestricted funds brought forward from prior periods. GAAP records prior year surpluses as fund balances brought forward.

The budget expenses outlays for supplies and inventories of the Enterprise Fund when purchased. GAAP expenses these items when consumed.

(continued)

SULLIVAN COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE EIGHTEEN MONTH PERIOD ENDED JUNE 30, 1991

(continued from previous page)

The budget expenses outlays for capital additions of the Enterprise Fund. GAAP capitalizes these outlays.

The budget does not provide for depreciation of Enterprise Fund fixed assets. GAAP provides for depreciation of these assets.

The budget expenses compensated absences of the Enterprise Fund when paid. GAAP expenses compensated absences of the Enterprise Fund when earned.

The Community Development Block Grant activity is not budgeted; GAAP records this activity in the Special Revenue Fund.

Adjustments necessary to convert the results of operations for the year on a GAAP basis to a budget basis are as follows:

	<u>Excess of Revenue Over (Under) Expenditures</u>			
	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Enterprise Fund</u>	<u>Total</u>
Revenues over (under) expenditures budget basis	\$1,716,468	\$ 84,119	\$(1,824,205)	\$ (23,618)
Short term debt not recognized as revenue	(1,300,000)	--	--	(1,300,000)
Prior year's surplus not recognized as revenue	(71,424)	--	(62,318)	(133,742)
Increase in inventory not in budget	--	--	(40,863)	(40,863)
Capital outlays not expensed	--	--	69,173	69,173
Depreciation	--	--	(276,978)	(276,978)
Increase in liability for compensated absences	--	--	(76,093)	(76,093)
Transfers from funds not budgeted	(56,352)	--	--	(56,352)
Interest income matching CDBG funds not budgeted	--	15,488	--	15,488
Revenues over (under) expenditures GAAP basis	<u>\$ 288,692</u>	<u>\$ 99,607</u>	<u>\$(2,211,284)</u>	<u>\$(1,822,985)</u>

SULLIVAN COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE EIGHTEEN MONTH PERIOD ENDED JUNE 30, 1991

C. TAXES

The change in year end discussed in Note A required additional funds of \$2,600,000 for the additional six months of activity from January 1, 1991 to June 30, 1991. These additional funds were raised by increasing taxes \$1,300,000 and by short term borrowing of \$1,300,000. The Delegation intends to raise the funds necessary to repay this short term debt in fiscal 1992. As a result, in accordance with state law, the County Convention voted to raise taxes of \$6,745,760 for the eighteen month period ended June 30, 1991 (\$5,445,760 for the year ended December 31, 1990 and \$1,300,000 for 50% of the amount necessary to fund the County for the six months ended June 30, 1991). This tax was raised by the municipalities within the County of Sullivan. The proportionate share of each municipality was determined by the New Hampshire Department of Revenue Administration based on an equalized assessed evaluation, as follows:

<u>Municipality</u>	<u>Percentage</u>	<u>Amount</u>
Acworth	2%	\$ 148,312
Charlestown	7	466,557
Claremont	26	1,747,907
Cornish	4	235,542
Croydon	2	136,939
Goshen	2	116,951
Grantham	10	666,717
Langdon	1	91,817
Lempster	2	147,665
Newport	11	714,632
Plainfield	4	293,238
Springfield	4	248,386
Sunapee	20	1,342,878
Unity	2	175,741
Washington	3	212,478
	<u>100%</u>	<u>\$6,745,760</u>

D. DUE TO/FROM OTHER GOVERNMENTS

Amounts due from other governments consist of \$3,600 due from the State of New Hampshire and \$7,488 due from the Town of Claremont.

Amounts due to other governments consist of \$51,560 due to the State of New Hampshire by the Sullivan County Registrar of Deeds for fees collected on behalf of the State.

SULLIVAN COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE EIGHTEEN MONTH PERIOD ENDED JUNE 30, 1991

E. CHANGES IN GENERAL FIXED ASSETS

The changes in general fixed assets were as follows:

	<u>Building & Improvements</u>	<u>Equipment</u>
Balance, December 31, 1989	\$3,273,898	\$ 690,031
Additions	<u>457,261</u>	<u>38,823</u>
Balance, June 30, 1991	<u>\$3,731,159</u>	<u>\$ 728,854</u>

F. GENERAL LONG-TERM DEBT ACCOUNT GROUP

Long-term debt at June 30, 1991, being serviced by the General Fund, consists of the following:

\$980,000 Capital Improvement Bond (issue date 7/13/90), principal due in annual installments of \$100,000 through 1996 and \$95,000 thereafter until paid in July 2000. Interest is payable semiannually at 6.9%.	\$ 980,000
Bank debt, due August 1991, interest payable annually at 7.25%, unsecured. It is the intent of the County to make principal payments of \$60,000 per year and refinance the remainder.	120,000
\$1,700,000 Building Improvement Bond (issue date 2/27/85), principal due in annual installments of \$170,000 over 10 years, interest payable semiannually at 8.1%	<u>680,000</u>
	<u>\$1,780,000</u>

(continued)

SULLIVAN COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE EIGHTEEN MONTH PERIOD ENDED JUNE 30, 1991

(continued from previous page)

Future minimum payments are as follows:

Year ended June 30,	
1992	\$390,000
1993	270,000
1994	270,000
1995	270,000
1996	100,000
Thereafter	480,000

The following is a summary of General Long-Term Debt Account Group transactions for the eighteen month period ended June 30, 1991:

	January 1, <u>1990</u>	Additions (Retirements)	June 30, <u>1991</u>
Accrued vacation	\$ 36,205	\$ 25,543	\$ 61,748
Capital lease obligation	28,369	(28,369)	--
Capital improvement bond	--	980,000	980,000
Bank debt	180,000	(60,000)	120,000
Building improvement bond	<u>1,020,000</u>	<u>(340,000)</u>	<u>680,000</u>
	<u>\$1,264,574</u>	<u>\$ 577,174</u>	<u>\$1,841,748</u>

G. SHORT-TERM DEBT

Short-term debt at June 30, 1991 consists of an unsecured revenue anticipation bank loan of \$225,000, due August 1991 including interest at 6.9%. In connection with the change in year end detailed in Note A and Note C, the County incurred \$1,300,000 of unsecured short-term debt at a bank, due December 1991 including interest at 6.8%.

SULLIVAN COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE EIGHTEEN MONTH PERIOD ENDED JUNE 30, 1991

H. RETIREMENT SYSTEM

All permanent full-time employees of the County hired subsequent to January 1, 1970, must participate in the State of New Hampshire retirement system. Under this plan, employees contribute a percentage of compensation which is fixed by law, and the County contributes the remaining amount necessary to pay the benefits when due.

The rates for the eighteen month period ended June 30, 1991 were as follows:

	<u>January 1, 1990 to June 30, 1990</u>	<u>July 1, 1990 to June 30, 1991</u>
County contribution		
Sheriff's Deputies		
and Correctional		
Officers	6.23%	6.82%
All other employees	2.48%	2.30%
Employee contribution		
Sheriff's Deputies		
and Correctional		
Officers	9.30%	9.30%
All other employees	5.00%	5.00%

The total County and employee contributions for the eighteen month period ended June 30, 1991, were \$174,294 and \$335,429, respectively. Employee participants are generally allowed to retire at age 60 and receive a monthly benefit equal to 1/60th of highest three years' compensation. Police participants are generally allowed retire after age 45 with 20 years of service or at age 60. They receive a benefit equal to 2.5% of the highest three years compensation for each year of service, not to exceed 40 years. The "pension benefit obligation" is the present value of benefits estimated to be payable in the future as a result of projected employee service and final compensation (the projected benefit method). Actuarial information for the plan statewide at June 30, 1989, was as follows:

	<u>Police</u>	<u>Employees</u>
	(000's omitted)	
Pension benefit obligation	\$ 237,690	\$ 473,908
Net assets available for		
benefits, valued at market	204,960	371,881

Historical trend information is available in the State's latest annual financial report available as of June 30, 1989.

SULLIVAN COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE EIGHTEEN MONTH PERIOD ENDED JUNE 30, 1991

I. INVESTMENTS

All County cash amounts are deposited in federally insured accounts. Investments of the Trust and Agency Fund, in uninsured mutual funds, are recorded at cost. The fair market value of the investments at June 30, 1991, was \$26,651.

J. COMMITMENTS AND CONTINGENCIES

In 1986 the County entered into an energy service agreement, which expires in 1996, in order to reduce the energy consumption at the County Home and Jail. Under the terms of this agreement, the County agreed to pay a fee based upon the amount of savings in energy consumption for the use of energy conservation equipment and technology. If the County terminates the contract in 1992, a termination fee of the greater of the fair market value of the equipment or approximately \$66,000 is required. The termination fee is reduced approximately by \$18,900 per year until it is eliminated in 1996, the expiration date of the contract. The fee for the eighteen month period ended June 30, 1991, was approximately \$95,000.

K. DEFICIT

For budget purposes, the County incurred a deficit of \$23,618 for the eighteen month period ended June 30, 1991. As discussed in Note B the County, for budget purposes, recorded as revenue short-term debt of \$1,300,000 necessary to finance the change in year end from December 31 to June 30. Because Generally Accepted Accounting Principles do not record short-term debt as revenue, the general fund balance deficit at June 30, 1991 was \$1,323,618. The County Delegation has voted to increase revenues raised by property taxes in 1992 to fund this deficit.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE RELATED MATTERS NOTED IN A FINANCIAL
STATEMENT AUDIT CONDUCTED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Commissioners of Sullivan County
Sullivan County, New Hampshire

I have audited the financial statements of Sullivan County, New Hampshire, for the eighteen month period ended June 30, 1991 and have issued my report thereon dated July 31, 1991.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing my audit of the financial statements of Sullivan County, New Hampshire, for the eighteen month period ended June 30, 1991, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control structure.

The management of Sullivan County, New Hampshire, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories: General Ledger, Purchases/Disbursements, Payroll, and Receipts/Revenue.

For all of the control categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

The equipment inventory records now in place in Newport should be periodically updated by conducting a physical inventory of equipment. A procedure needs to be implemented to account for the movement of equipment between departments. Consideration should be given to preparing detailed property records at the County Home, similar to the process already complete in Newport. As this is a large project, at a minimum, new additions should be tagged with an identifying serial number and physically inventoried by tag number, in order to start the process.

The equipment inventory at the House of Corrections should be completed by tagging the equipment items and placing these tag numbers on the detail listing maintained in Newport.

Because of various programming problems with the new software purchased to account for property, I calculated the 1991 depreciation expense manually. Because of the change in your year end, these computer programming problems should no longer effect this calculation. In order to take full advantage of that program, you will need to input into the data base my manually calculated depreciation figures. After that is done, the program should be tested to ensure that it is properly functioning and then fully implemented so as to take advantage of the automation it provides.

The accrued liability accounts should be balanced on a monthly basis so as to provide the Commissioners and Delegation with accurate expense information.

Be aware that the accounting rules require the County to record expenditures on the services performed and/or the item purchased when it is actually received. It is not possible to shift expenditures between budget periods by appropriating funds for specific expenditures into different accounting periods.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I believe none of the reportable conditions described above is a material weakness.

A handwritten signature in cursive script, reading "Robert E. Snyder".

Robert E. Snyder

July 31, 1991

